United Nations A/71/537

General Assembly

Distr.: General
10 October 2016

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Seventy-first session
Agenda items 14 and 19

Culture of peace

Sustainable development

Letter dated 4 October 2016 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

The fifth Baku International Humanitarian Forum was held on 29 and 30 September 2016, in Baku. Initiated in 2010 by the President of Azerbaijan, Ilham Aliyev, the Forum brings together politicians, scholars and representatives of international organizations, civil society and the mass media to exchange views on issues of mutual interest and concern and, in that context, on further developing international humanitarian cooperation.

Upon instructions from my Government, I have the honour to transmit herewith the Declaration of the fifth Baku International Humanitarian Forum (see annex). I should be grateful if you would have the present letter and its annex circulated as a document of the General Assembly.

(*Signed*) Yashar T. **Aliyev**
Ambassador
Permanent Representative

16-17526 (E) 191016

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Annex to the letter dated 4 October 2016 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

[Original: English and Russian]

Declaration of the V Baku International Humanitarian Forum

We, politicians, scholars and representatives of international organizations, culture, civil society and the mass media, who took part in the V Baku International Humanitarian Forum held in Baku, capital of the Republic of Azerbaijan, on 29 and 30 September 2016,

Guided by the United Nations Millennium Declaration, and taking into account General Assembly resolution 70/1 of 25 September 2015 on sustainable development until 2030 and the Paris Agreement on climate change of 12 December 2015,

Noting that progress has been made in achieving the goals set out in the Millennium Declaration,

Highly commending the substantial shifts achieved in recent years in the resolution of many humanitarian problems, in particular in access to education, health care and information and communications technology, in overcoming the "digital divide" and shaping a knowledge-based society,

Declaring our commitment to the new, broad, ambitious and universal 2030 Agenda for Sustainable Development, and noting the importance of maintaining and increasing human capital,

Acknowledging the fundamental significance of human dignity and the principles of the supremacy of the law, justice, equality and respect for racial, ethnic and cultural diversity, and considering an increase in human capital to be the main prerequisite for the achievement of the Millennium Development Goals,

Calling upon everyone to mobilize efforts to achieve the 17 Sustainable Development Goals and to persevere in hitting the 169 targets set for humanity,

Considering that there can be no sustainable development without peace and no peace without sustainable development, and calling upon all countries and peoples to bring prompt and fair resolutions to the current conflicts in the world,

Agreeing with the need for balance in achieving the economic, social, ecological and other components of sustainable development,

Realizing that for many countries immense problems requiring the creation of different short-term and long-term programmes still stand in the path of sustainable development,

Vigorously condemning escalating conflicts, militant extremism, terrorism and the related humanitarian crises and the forced displacement of people,

Noting that despite all attempts to achieve effective intercultural, interfaith and intercivilizational dialogue, manifestations of xenophobia, racism, intolerance and

ignorance of the achievements and potential of the policy of multiculturalism remain potent around the world,

Expressing our commitment to the policy of gender equality and ensuring the rights of people in vulnerable situations,

Highlighting the fact that the rights of ecological civilization can be affirmed only by taking into account the fundamental principles of humanitarian ethics and with the full mobilization of intellectual, cultural and social potential,

Taking into account the huge role of the mass media and information technology in developing humanitarian cooperation,

Wishing to mobilize efforts for the reliable preservation of our planet and its natural resources and for ensuring development and the use of technology, taking into consideration climate factors and the need to preserve biodiversity,

Recalling that, in conditions of globalization, the search by the scientific community for appropriate responses to the challenges of the twenty-first century and the convergence of sciences, innovative technology and biotechnology pose a wide spectrum of philosophical and ethical problems,

Having examined in the course of discussions and broad exchanges of views such aspects of global humanitarian problems as:

(a) Different models of multiculturalism: from theory to humanitarian practice,

(b) The importance of preserving human capital in conditions of mass migration as a basis for sustainable development,

(c) The transforming of journalism for the information age and its role in ensuring intercivilizational dialogue,

(d) Sustainable development and ecological civilization,

(e) Molecular biology, biophysics, biotechnology and issues of personnel training in modern medicine: innovative and ethical problems,

(f) Converging technologies and predictions for the future: the main challenges of the twenty-first century,

1. *State* that the work of the V Baku International Humanitarian Forum was extremely fruitful and undoubtedly made a worthy contribution to the expansion and further development of international humanitarian cooperation;

2. *Think* that investment in human capital alone is the most important prerequisite in finding effective responses to contemporary challenges, just as it contributes to the improvement of managerial, production, scientific and information and communications technology directed at improving quality of life;

3. *Note* that the Baku International Multiculturalism Centre, founded on the initiative of the Republic of Azerbaijan, makes an important contribution to the development of the theory and practice of multiculturalism;

4. *Attest* that significant success has been achieved in Azerbaijan in maintaining and increasing human capital overall, also in addition to among such

vulnerable groups of the population as refugees and forced migrants, for the effective use of this factor in achieving the Sustainable Development Goals;

5. *Acknowledge* that the key humanitarian components of sustainable development are the development of human capital through the integration of cutting edge knowledge and skills, including interdisciplinary ones, in a programme of continuing education and also the expansion of cooperation in this field;

6. *Note* the ever growing role of information technology and the mass media in achieving the goals of organizing effective intercivilizational, intercultural and interfaith dialogue;

7. *Pay special attention* to the need to shape ideas of ecological civilization, and encourage different movements in support of the introduction of rational models of consumption and production, an attitude of care towards natural resources and an awareness of the need to take action on climate change;

8. *Understand* the importance of a comprehensive exchange of views in interdisciplinary areas among different representatives of the scientific community, including among scholars from the natural and humanitarian sciences, and highly appreciate their efforts in the sphere of the convergence of modern and traditional technology to ensure appropriate responses to the challenges of the twenty-first century;

9. *Call upon* all international and national structures specializing in humanitarian cooperation to hold regular forums, conferences and round tables aimed at fostering an atmosphere of tolerance and mutual respect and at meeting contemporary global and local challenges;

10. *Note* the need for this kind of forum to be held once every two years, and express our deep gratitude to the President and Government of the Republic of Azerbaijan, the Heydar Aliyev Foundation and all the organizers of the V Baku International Humanitarian Forum for creating the conditions for a productive exchange of opinions and elaboration of a common vision of the problem;

11. *Consider* necessary the adoption of this declaration and its use in reinforcing cooperation in the humanitarian sphere.

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General Assembly

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10 October 2016

Original: English

Seventy-first session
Agenda item 108
Measures to eliminate international terrorism

Letter dated 3 October 2016 from the Permanent Representative of Armenia to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith the joint statement on measures to eliminate international terrorism (see annex), made by the Republic of Armenia on behalf of the member States of the Collective Security Treaty Organization at the meeting of the Sixth Committee of the General Assembly on 3 October 2016.

I request that the present letter and its annex be circulated as a document of the General Assembly, under agenda item 108.

(*Signed*) Zohrab **Mnatsakanyan**
Ambassador
Permanent Representative

16-17539 (E) 121016 141016

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Annex to the letter dated 3 October 2016 from the Permanent Representative of Armenia to the United Nations addressed to the Secretary-General

[Original: Russian]

Joint statement on measures to eliminate international terrorism made by the States members of the Collective Security Treaty Organization at the seventy-first session of the General Assembly

The States members of the Collective Security Treaty Organization (CSTO) are deeply concerned about the greatly increased threat posed by terrorism to international peace, security and the sovereignty of States.

We firmly condemn terrorism in all its forms and manifestations. No terrorist acts can be justified, whether on ideological, religious, political, racial, ethnic or other grounds. The barbaric mass murder of civilians, destruction of historical and cultural monuments, and desecration of religious sites perpetrated by the terrorists are incompatible with the norms of morality and the principles of humanism.

In order to combat this scourge effectively, the efforts of the entire international community need to be consolidated. In this regard we call for the formation of a broad anti-terrorist coalition under the auspices of the United Nations, on the basis of the norms and principles of international law and also the universal counter-terrorist conventions and protocols, without politicization and preconditions.

We note the need for strict fulfilment of the requirements of the relevant Security Council resolutions and of the Global Counter-Terrorism Strategy of the United Nations, and also the early adoption of the United Nations comprehensive convention on international terrorism.

The priority task now is to put a stop to the activities of international terrorist organizations such as the Islamic State in Iraq and the Levant (ISIL), Al-Qaida, Jabhat al-Nusra and related groupings which pose a threat to all humanity.

The eradication of this global evil will contribute to the further expansion of cooperation among States both at the political level, and at the level of special services and relevant ministries and departments. It is precisely States and their competent bodies which should play a defining role in the effective elimination of terrorism at both the national and the international levels.

We attach fundamental importance among counter-terrorist measures to stopping the spread of the ideology of terrorism and extremism, and also the implementation of agreed measures in relation to persons returning into the territory of CSTO member States after participating in acts and actions of international terrorist organizations as foreign terrorist fighters. We are convinced that, in order to strengthen the immunity of States and societies to the spread of radical ideas, the efforts of the competent authorities of States must be backed up by the potential of civil society organizations, the information media, scientific and educational institutions and religious communities.

We are convinced that terrorism cannot be combated successfully without completely cutting off its sources of financing, as required by relevant resolutions of the Security Council, especially resolutions 2199 (2015) and 2253 (2015), and the international standards on the prevention of money-laundering developed by the Financial Action Task Force. We support the efforts made at the multilateral level to identify States, individuals and legal entities which have economic ties with ISIL, Al-Qaida, Jabhat al-Nusra and other terrorist groupings, and to block completely the channels of financial and logistical support for terrorism.

We express our readiness to engage in constructive cooperation in combating terrorism and other criminal challenges and threats to security with all interested States and international organizations.

United Nations A/71/539

General Assembly

Distr.: General
11 October 2016

Original: English

Seventy-first session
Agenda items 13, 16, 17, 18, 19, 20, 21, 22 (a), 23 (a), 24 (a) and (b) and 25

Integrated and coordinated implementation of and follow-up to the outcomes of the major United Nations conferences and summits in the economic, social and related fields

Information and communications technologies for development

Macroeconomic policy questions

Follow-up to and implementation of the outcomes of the International Conferences on Financing for Development

Sustainable development

Implementation of the outcomes of the United Nations Conference on Human Settlements and on Housing and Sustainable Urban Development and strengthening of the United Nations Human Settlements Programme (UN-Habitat)

Globalization and interdependence

Groups of countries in special situations: follow-up to the Fourth United Nations Conference on the Least Developed Countries

Eradication of poverty and other development issues: implementation of the Second United Nations Decade for the Eradication of Poverty (2008-2017)

Operational activities for development: operational activities for development of the United Nations system; South-South cooperation for development

Agriculture development, food security and nutrition

Letter dated 30 September 2016 from the Permanent Representative of Bangladesh to the United Nations addressed to the Secretary-General

In my capacity as Chair of the Global Coordination Bureau of the Least Developed Countries, I have the honour to transmit herewith the Ministerial Declaration adopted at the annual ministerial meeting of the least developed countries, held in New York on 24 September 2016 (see annex).

16-17591 (E) 181016

Please recycle

I should be grateful if the present letter and its annex could be circulated as a document of the General Assembly, under agenda items 13, 16, 17, 18, 19, 20, 21, 22 (a), 23 (a), 24 (a) and (b) and 25, as contained in document A/71/100.

(*Signed*) Masud Bin **Momen**
Ambassador and Permanent Representative of Bangladesh
of the United Nations
Chair of the Global Coordination Bureau
of the Least Developed Countries

Annex to the letter dated 30 September 2016 from the Permanent Representative of Bangladesh to the United Nations addressed to the Secretary-General

Ministerial Declaration of the Least Developed Countries

New York, 24 September 2016

We, the Ministers and heads of delegation of the least developed countries, having met in New York on 24 September 2016 to provide strategic guidance for the full, effective and timely implementation of the Istanbul Declaration and Programme of Action for the Least Developed Countries for the Decade 2011-2020,

Recalling the Istanbul Declaration and Programme of Action, adopted at the Fourth United Nations Conference on the Least Developed Countries and endorsed by the General Assembly in its resolution 65/280 of 17 June 2011, in which the Assembly calls upon all the relevant stakeholders to commit to implementing the Programme of Action,

Reaffirming the overarching goal of the Istanbul Programme of Action to overcome the structural challenges faced by the least developed countries in order to eradicate poverty, achieve internationally agreed development goals, including the Millennium Development Goals, and enable graduation from the least developed country category,

Recalling the Political Declaration adopted by the Comprehensive High-level Midterm Review of the Implementation of the Istanbul Programme of Action for the Least Developed Countries for the Decade 2011-2020, held in Antalya, Turkey, from 27 to 29 May 2016, and endorsed by the General Assembly in its resolution 70/294 of 25 July 2016,

Recalling Economic and Social Council resolution 2016/15 of 26 July 2016 on the implementation of the Programme of Action for the Least Developed Countries for the Decade 2011-2020,

Welcoming with appreciation the report of the Secretary-General on the implementation of the Programme of Action for the Least Developed Countries for the Decade 2011-2020[1] and the flagship report of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, entitled *State of the Least Developed Countries 2016*,[2]

Welcoming also the New York Declaration for Refugees and Migrants, as well as its annex I (Comprehensive refugee response framework) and annex II (Towards a global compact for safe, orderly and regular migration), adopted at the high-level plenary meeting of the General Assembly on addressing large movements of refugees and migrants, held in New York on 19 September 2016,[3]

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[1] A/71/66-E/2016/11.

[2] Available from http://unohrlls.org/custom-content/uploads/2016/08/State-of-LDCs2016.pdf.

[3] General Assembly resolution 71/1.

Noting the first World Humanitarian Summit, held in Istanbul, Turkey, on 23 and 24 May 2016,

Looking forward to the United Nations Conference on Housing and Sustainable Urban Development (Habitat III), to be held in Quito from 17 to 20 October 2016,

Adopt the following declaration:

1. We reiterate our firm commitment to the implementation of the Istanbul Programme of Action, including by integrating its provisions into our national policies and development frameworks and conducting regular reviews with the full involvement of all key stakeholders;

2. We recognize that many of the least developed countries continue to face multiple structural challenges and constraints, including narrow production and export bases, stagnant trade and investment flows, diminishing productivity growth, weak land and natural resource governance, and widespread poverty, hunger and malnutrition. These long-standing challenges are compounded by new and emerging challenges, such as climate change, increased incidences of natural disasters and public health emergencies, conflicts, declining commodity prices and rising capital outflows. Without a structural transformation that tackles institutional and capacity constraints, the least developed countries will remain vulnerable to various economic, social and environmental shocks;

3. We reaffirm that sustainable development cannot be realized without peace and security, and that peace and security will be at risk without sustainable development. In this regard, we further recognize that the least developed countries in conflict and post-conflict situations and those experiencing political instability, or unable to deliver basic State services, have specific structural challenges and require context-specific approaches, including targeted national policies and international support measures to address these challenges and to provide support for peacebuilding, State-building activities and sustainable development; and we note the principles set out in the New Deal for Engagement in Fragile States by the Group of Seven Plus, countries that are, or have been, affected by conflict;

4. We recognize that the least developed countries represent an enormous human and natural resource potential for world economic growth, welfare, prosperity and food and energy security. Therefore, a successful, renewed and strengthened global partnership that effectively addresses the special needs of the least developed countries will contribute to the causes of peace, prosperity and sustainable development for all. Further strengthening our collective actions towards enabling the young populations and women of the least developed countries to fully and effectively participate in economic, social and political life will more effectively contribute to equitable and inclusive development, poverty eradication, job creation and social justice;

5. We also recognize that, while the least developed countries have made significant efforts towards achieving the objectives, goals and targets of the Istanbul Programme of Action, a lot still remains to be done by ourselves. The principle of country ownership and leadership remains crucial in order to accelerate progress towards sustainable development, and we recommit to take the lead in formulating, implementing, following up and reviewing our own coherent economic and

development policies, strategies and plans. We call upon the international community to fulfil its commitment to give special attention to the least developed countries in the implementation of the 2030 Agenda for Sustainable Development;

6. We welcome early efforts in implementing the 2030 Agenda for Sustainable Development at all levels, building on the achievements of the Millennium Development Goals and seeking to complete their unfinished business. We are encouraged by these efforts, including by several least developed countries, and in this first year of its implementation, look forward to further progress in, inter alia, revitalizing and enhancing the Global Partnership for Sustainable Development in least developed countries, aligning existing policies with the new global plan of action, increasing policy and system-wide coherence and integration for achieving the Sustainable Development Goals and targets, addressing existing and emerging challenges, enhancing national capacities for evidence-based and data-driven decision-making and favouring participatory, cooperative and enabling environments at all levels. We take note with appreciation of the Secretary-General's first annual progress report on the Sustainable Development Goals;[4]

7. We call upon the international community, including the United Nations system, to realize its commitment to the full and timely implementation of the 2030 Agenda for Sustainable Development and to provide support for its mainstreaming into the national development policies and programmes of the least developed countries. We also call upon it to realize its commitments to mobilize the means required to implement this Agenda through a revitalized global partnership for sustainable development, in a spirit of global solidarity, focused in particular on the eradication of poverty, the promotion of inclusive growth and the implementation of social protection systems, particularly for the poorest and most vulnerable;

8. We underline the fact that in order to achieve the universal Sustainable Development Goals, systemic issues also need to be better addressed, as highlighted in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development.[5] We call upon development partners to enhance the coherence of development policies with other areas, especially trade and finance, including international tax cooperation and the fight against capital flight in least developed countries;

9. We welcome the fact that the 2030 Agenda for Sustainable Development, the Addis Ababa Action Agenda, the Paris Agreement under the United Nations Framework Convention on Climate Change and the Sendai Framework for Disaster Risk Reduction 2015-2030[6] underscore the fact that the most vulnerable countries, including the least developed countries, deserve special attention and reflect the concerns and aspirations of the least developed countries, recall the decision contained in the 2030 Agenda that effective linkages will be made with the follow-up and review arrangements of all relevant United Nations conferences and processes, including on the least developed countries, underline the importance of strong synergy in the implementation of the recently adopted agendas and the

[4] *The Sustainable Development Goals Report 2016* (United Nations publication, Sales No. E.16.I.10).

[5] General Assembly resolution 69/313, annex.

[6] General Assembly resolution 69/283, annex.

Istanbul Programme of Action at the national and subnational levels, and encourage coordination and coherence in the follow-up of their implementation;

10. We also welcome the successful convening of the first high-level political forum after the adoption of the 2030 Agenda for Sustainable Development, convened under the auspices of the Economic and Social Council, and commend the countries that presented voluntary national reviews to highlight the early steps taken to implement the 2030 Agenda at the 2016 high-level political forum;

11. We call upon the international community to ensure full and timely implementation of the Addis Ababa Action Agenda, in particular those parts that relate to least developed countries. We note the launch of the Global Infrastructure Forum on 16 April 2016 during the 2016 Spring Meetings of the International Monetary Fund and the World Bank Group, the first meeting of the annual Economic and Social Council forum on financing for development follow-up, held from 18 to 20 April 2016, and the initial meeting of the multi-stakeholder forum on science, technology and innovation for the Sustainable Development Goals, held on 6 and 7 June 2016. We call for a timely agreement on the modalities of future financing for development forums;

12. We recognize with deep concern that the least developed countries are disproportionately affected by the adverse impacts of climate change owing to their location, low income, low institutional capacity and greater reliance on climate sensitive sectors such as agriculture. We are deeply worried that increases in global temperature, sea level rise, ocean acidification and other climate change impacts are seriously affecting coastal areas and low-lying coastal least developed countries;

13. We stress that reducing vulnerability to climate change is a global challenge faced by all, in particular those living in poverty. We recognize the synergies of the Paris Agreement on climate change with the 2030 Agenda for Sustainable Development. We welcome the Paris Agreement, under which all parties will take urgent action to address climate change, and in that regard look forward to its prompt ratification, acceptance, approval or accession and its early entry into force and implementation. In this regard, we note the special event convened by the Secretary-General in New York on 21 September 2016 to deposit the instruments of ratification, acceptance, approval or accession to the Paris Agreement by parties to the Agreement. We also look forward to the mobilization of adequate resources to provide assistance for its implementation. We call for specific support measures for those countries that are particularly vulnerable to the adverse effects of climate change, in particular least developed countries;[7]

14. We call for effective delivery on climate change commitments and access by the least developed countries to all relevant climate change-related funds, as applicable;

15. We call upon the development partners to operationalize fully and in a timely manner the Green Climate Fund, with the goals of mobilizing $100 billion per year by 2020, promoting and facilitating clean development mechanism projects in the least developed countries and addressing the needs of people displaced as a result of extreme weather events. We stress that the allocation of adaptation and

[7] As provided for in the United Nations Framework Convention on Climate Change.

mitigation funds should be additional to official development assistance commitments and should be fair, equitable and proportionate to the impact of climate change;

16. We welcome the decision of the Board of the Green Climate Fund to aim for a 50:50 balance between mitigation and adaptation over time on a grant equivalent basis and to aim for a floor of 50 per cent of the adaptation allocation for particularly vulnerable countries, in particular the least developed countries;

17. We recognize the importance of building productive capacity as a critical enabler for the development and graduation of the least developed countries, and call upon those countries and their development partners to ensure that enhanced focus is placed on policies and means to address productive capacity-building and employment creation. We also recognize that private capital flows, in particular foreign direct investment, play a complementary and catalytic role in building and strengthening productive capacity in the least developed countries. We will strive to continue to strengthen the underlying investment climate, and call upon development partners to continue to provide enhanced financial and technical support to those countries to develop productive capacities, including for enhancing the management capacity of the least developed countries. We note that international financial institutions such as the International Monetary Fund and the World Bank provide capacity development to the least developed countries through the provision of direct technical assistance and training for country authorities, and we invite them to further strengthen such support, responding to the demands and needs of those countries, within the framework of existing commitments, in accordance with their national development policies and strategies;

18. We emphasize that the development of physical infrastructure is an important prerequisite for sustained economic growth and sustainable development, and that significant amounts of investment and technology are essential, including through public-private partnerships, innovative financing, regional integration and appropriate institutions and regulation, to bridge the existing savings-investment gap in the least developed countries. In this regard, we will strengthen the underlying investment climate, with enhanced support provided by the development partners and international financial institutions, including by improving predictability, governance and transparency, as well as in procurement practices and policies. We call upon the development partners to provide enhanced financial and technical support to the least developed countries for their infrastructure development and management. We look forward to the establishment and effective functioning of a new multi-stakeholder forum to bridge the infrastructure gap, which should give special priority to the needs and challenges of the least developed countries;

19. We recognize that agriculture, food and nutritional security and rural development are vitally important for the least developed countries. Agriculture plays a crucial role both in promoting food security and as the major economic activity for much of the population, with direct linkages to the eradication of poverty and hunger, rural development and gender equality and empowerment of women, as well as exports, commodity and production diversification and agroprocessing capacity. We therefore underline the need for adequate investment in physical infrastructure, scientific and technological development, research and

agricultural extension services in the least developed countries. We recognize that commodity diversification and value addition as well as the effective participation of the least developed countries in regional and global value chains by upgrading and increasing the domestic value added and technology content of their products are vitally important so that they can gain the maximum benefit from their agricultural products;

20. We reiterate that official development assistance continues to be the largest and a critical source of external financing for the development of the least developed countries and that it provides a buffer to weather the impacts of the unstable and volatile global economic environment. We welcome the decision by the European Union, which reaffirms its collective commitment to achieve the target of 0.7 per cent of the official development assistance/gross national income within the time frame of the 2030 Agenda for Sustainable Development, and undertakes to meet collectively the target of 0.15 to 0.20 per cent of official development assistance/gross national income to least developed countries in the short term and to reach 0.20 per cent of official development assistance/gross national income to least developed countries within the time frame of the 2030 Agenda.[8] We also welcome the provisions of the Addis Ababa Action Agenda that encourage official development assistance providers to consider setting a target to provide at least 0.20 per cent of official development assistance/gross national income to least developed countries, and express encouragement to those providers that are allocating at least 50 per cent of their official development assistance to least developed countries. These are some qualitative and quantitative changes in the decades-long target on official development assistance for the least developed countries. We call upon all development partners to fulfil these targets;

21. We reiterate our call upon the donor countries to provide 0.20 per cent of their gross national income to the least developed countries by 2020 and 0.25 per cent of their gross national income by 2030 or at least 50 per cent of net official development assistance to the least developed countries;

22. We underline the fact that the allocation of global official development assistance resources should take into account the structural handicaps and constraints which are unique to the least developed countries. We call upon development partners to ensure the right balance in the allocation of official development assistance among various sectors, with particular focus on productive sectors, including infrastructure, agriculture and information and communications technology;

23. We welcome the targets contained in the 2030 Agenda for Sustainable Development related to migration and remittances, and strongly urge partner countries to start taking action, specifically with respect to reducing to less than 3 per cent the transaction costs of migrant remittances by 2030 and eliminating remittance corridors with costs higher than 5 per cent, and to facilitate the orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies;

24. We recognize the positive contribution of migrants for inclusive growth and sustainable development. We also recognize that international migration is a

[8] See General Assembly resolution 69/313, annex.

multidimensional reality of major relevance for the development of countries of origin, transit and destination, which requires coherent and comprehensive responses. We underline the urgent need to cooperate internationally to ensure safe, orderly and regular migration, involving full respect for human rights and the humane treatment of migrants, regardless of migration status, refugees and displaced persons at their countries of origin, transit and destination. Such cooperation should also strengthen the resilience of communities hosting refugees, particularly in developing countries. We also underline the right of migrants to return to their country of citizenship, and recall that States must ensure that their returning nationals are duly received;

25. We express our commitment to improve cooperation on sustainable return and reintegration strategies, including by providing support for source countries' initiatives to enhance their absorption capacity, particularly through community-based investments in return areas, and by sharing information and good practices;

26. We look forward to the launch this year of a process of intergovernmental negotiations leading to the adoption of a global compact for safe, orderly and regular migration in 2018 at an intergovernmental conference. We call for open, transparent and inclusive consultations in which least developed countries will actively participate in order to reflect their special concerns and priorities related to migration, labour mobility and remittances;

27. We recognize that while official development assistance must remain central and play a catalytic role, there is a need to tap additional resources, including through innovative financing mechanisms which can provide more stable and predictable resources for development and are based on new partnerships between countries at different levels of development and public and private actors. Specific mechanisms for innovative financing should be operationalized to mobilize additional resources for financing sustainable development. We stress that the innovative sources of financing should be additional, substantial and predictable and disbursed in a manner that respects the priorities and special needs of the least developed countries and does not unduly burden them;

28. We welcome the work of the Committee of Experts on International Cooperation in Tax Matters, including its subcommittees. We call for the realization of the Addis Ababa Action Agenda agreement that all companies, including multinationals, pay taxes to the Governments of countries where economic activity occurs and value is created, in accordance with national and international laws and policies;

29. We recognize that international trade is an important determinant of global growth and development and that there remains considerable untapped potential in least developed countries to exploit the benefits of international trade. There has been an increasing prevalence of new-generation regional trade agreements, which can diminish incentives for universal negotiations and may have adverse effects on countries not included in the regional trade agreements, especially least developed countries. We also express our concern that the continuous lack of progress on most of the issues of the Doha Development Agenda undermines the aspiration of least developed countries to gain the development benefits of a fair and equitable trading system;

30. We express our deep concern that in 2015, merchandise exports of the least developed countries contracted by 25 per cent, a significantly bigger drop than in 2014. As a result, the share of least developed countries in world merchandise exports decreased to 0.97 per cent. We therefore call upon the members of the World Trade Organization to strongly commit to addressing the marginalization of least developed countries in international trade and to improve their effective participation in the multilateral trading system. We also call upon the members to fully and faithfully implement all the least developed country-specific provisions contained in the existing World Trade Organization agreements, ministerial decisions and declarations;

31. We call upon developed country members and developing country members of the World Trade Organization declaring themselves in a position to do so to realize timely implementation of duty-free and quota-free market access on a lasting basis for all products originating from all least developed countries, consistent with World Trade Organization decisions, with a view to realizing the Sustainable Development Goals target of doubling the least developed countries' share of global exports by 2020. We also call upon them to take steps to facilitate market access for least developed countries' products, including by developing simple and transparent rules of origin applicable to imports from least developed countries, in accordance with the guidelines adopted by members of the World Trade Organization at the Tenth Ministerial Conference, held in Nairobi. We also welcome the ministerial decision of the World Trade Organization on the implementation of preferential treatment in favour of services and service suppliers of least developed countries and increasing least developed countries' participation in services trade,[9] and underline the need for its full implementation;

32. We call for the lifting of and total elimination of unilateral economic measures imposed on developing countries, including on the least developed countries, which have negative impacts on the development and prosperity of these countries and adversely impact the efforts towards their graduation;

33. We take note of the submission by the group of least developed countries of the World Trade Organization to receive special priority and preference in services sectors and modes of supply of export interest to the least developed countries.[10] We also take note of the notifications made by some members of the World Trade Organization to the Council for Trade in Services of preferential measures to enhance least developed countries' participation in world services trade.[11] In this regard, we urge all other members of the World Trade Organization to do so and to take measures to extend specific preferences to the services and service suppliers of least developed countries so that they can enhance their participation in services trade;

34. We underline the importance of aid for trade initiatives in trade-related capacity-building; overcoming supply-side constraints; infrastructure development; and facilitating the integration of least developed countries' economies in regional and global trade. To this end, we call upon members to accord priority to the least developed countries' projects and ensure that at least 50 per cent of the aid for trade

[9] WT/MIN(15)/48-WT/L/982, 15 December 2015.

[10] World Trade Organization, document S/C/W/356.

[11] Available from www.wto.org/english/news_e/news15_e/serv_03aug15_e.htm.

is allocated to least developed countries. We welcome the extension of the Enhanced Integrated Framework into phase two, and urge members to further intensify their efforts to secure the necessary level of contributions for the timely replenishment for effective implementation without any disruption of the Framework from 2016 to 2022;

35. We welcome the decision contained in the Addis Ababa Action Agenda to adopt and implement investment promotion regimes for least developed countries and the offer to provide financial and technical support for project preparation and contract negotiation, advisory support in investment-related dispute resolution, access to information on investment facilities and risk insurance and guarantees, such as through the Multilateral Investment Guarantee Agency;

36. We reaffirm our invitation to the Secretary-General, in his capacity as the Chair of the United Nations System Chief Executives Board for Coordination, to include the issue of investment promotion regimes for the least developed countries in the agenda of the Board, with a view to enhancing the overall effectiveness of United Nations system support that can contribute to enhancing the flow of foreign direct investment to the least developed countries and the ability of those countries to attract such investment. We request the Secretary-General to report to the General Assembly on the progress made in this regard;

37. We welcome the decision of the Economic and Social Council to discuss, at its next annual forum on financing for development follow-up, adopting and implementing investment promotion regimes for the least developed countries, pursuant to the relevant resolutions on the matter, including General Assembly resolution 69/313 of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, and the mandate of the annual forum on financing for development follow-up set out therein, and recall that the intergovernmentally agreed conclusions and recommendations of the forum will be fed into the overall follow-up and review of the implementation of the 2030 Agenda for Sustainable Development in the high-level political forum on sustainable development;

38. In this regard, we call upon Member States to take a decision at the seventy-second session of the General Assembly to establish an international investment support centre for the least developed countries under the auspices of the United Nations to provide a one-stop arrangement to help stimulate foreign direct investment in the least developed countries, which can make available the following interrelated and mutually reinforcing services, as already agreed upon in the Addis Ababa Action Agenda: (a) an information depository for investment facilities in the least developed countries; (b) provision of technical support to assist the least developed countries in preparing project documents and negotiating complex large-scale contracts; (c) provision of advisory support in dispute resolution; and (d) risk insurance and guarantees in close collaboration with the Multilateral Investment Guarantee Agency and the Organization for Economic Cooperation and Development;

39. We emphasize that in order for the least developed countries to become globally competitive in the evolving knowledge economy it is necessary to address their science, technology and innovation challenges. We expect the Technology Bank for the Least Developed Countries to play a pivotal role in this respect. In this regard, we welcome the appointment by the Secretary-General of the Governing

Council of the Technology Bank, and call upon States Members of the United Nations to establish the Bank in 2016 so that it can start operating as early as possible in 2017. We welcome the draft charter of the Bank prepared by the Governing Council of the Bank, contained in a note by the Secretary-General,[12] and look forward to the adoption of the charter by the General Assembly at the earliest possible time. We appreciate the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States for its support provided in the operationalization of the Bank. We commend the Government of Turkey for its generous offer to host the Bank, and we call upon the Government of Turkey to make a strong resource contribution to the Bank to ensure its viability and effectiveness. We also call upon other donor countries and development partners to make strong contributions to the Bank for its effective functioning and to increase their assistance dedicated to addressing the science, technology and innovation challenges of the least developed countries. We request the Secretary-General to take all measures necessary to fully operationalize the Technology Bank during 2017 so as to fulfil target 17.8 of the Sustainable Development Goals;

40. We underline the fact that the long-term framework of the 2030 Agenda for Sustainable Development should not only ensure that the goals and targets are achieved, but also secure the sustainability of the achievements. We are concerned that the biggest part of the risks and uncertainties that could derail global human progress over the next decades relates to climate change and other severe shocks and crises. We note with concern that the spread of the Ebola virus disease in Guinea, Liberia and Sierra Leone, Cyclone Pam in Vanuatu, a devastating earthquake in Nepal and widespread floods in Myanmar have wreaked havoc in the lives and livelihoods of these countries. We therefore call for the timely establishment and operationalization of a crisis mitigation and resilience-building mechanism for the least developed countries, as proposed in the 2030 Agenda and the outcome document of the International Conference on Financing for Development;

41. In this regard, we recall the decision contained in the Political Declaration of the Comprehensive High-level Midterm Review of the Implementation of the Istanbul Programme of Action for the Least Developed Countries for the Decade 2011-2020, to undertake an in-depth analysis on crisis mitigation and resilience-building for the least developed countries, at the national and international levels, with a view to building and further strengthening crisis mitigation and resilience in the least developed countries, and the request that the General Assembly determine the parameters of this analysis at its seventy-first session. The analysis should focus, inter alia, on the following issues:

- Taking stock of various shocks, including natural disasters, economic crises and health epidemics, and their disproportionate impacts on the sustainable development of least developed countries
- Considering the current national, regional and international landscape to better equip least developed countries against shocks, and its effectiveness

[12] A/71/363.

- Making recommendations on the possible risk-management framework at the subnational, national, regional and global levels to combine ex ante preparations for risk with the ex post ability to cope with it
- Examining and outlining potential functions, activities, working methods, governance mechanisms, staffing arrangements and costs for a crisis mitigation and resilience-building mechanism for least developed countries
- Elaborating on how the international community, including donor countries, countries of the South, the United Nations system and other international and regional organizations can support the resilience-building mechanism for least developed countries
- Examining how the private sector, civil society, academia and other stakeholders, as well as local knowledge and community involvement, can contribute to resilience-building of least developed countries through the provision of insurance, the creation of employment, awareness-raising and other measures.

42. We underline the fact that the Heavily Indebted Poor Countries Initiative and the Multilateral Debt Relief Initiative have created additional fiscal space in many least developed countries. However, we are concerned that there are risks of re-indebtedness because of the huge development needs in the least developed countries and it is a matter of deep concern that in spite of the Initiatives, many least developed countries still struggle with a high debt burden. We call upon development partners to take effective measures to cancel all multilateral and bilateral debts owed by all least developed countries to creditors, both public and private, and to arrange debt standstill and debt swaps until the debt cancellation is fully realized. We also call upon creditors, both public and private, for additional effective measures to facilitate financing of our economic development, including access to both concessional and non-concessional resources for investment in critically needed infrastructure and development projects. We also underline the need for multilateral frameworks for sovereign debt restructuring and welcome the adoption by the General Assembly on 10 September 2015 of its resolution 69/319 on Basic Principles on Sovereign Debt Restructuring Processes;

43. We recall the goal in the Istanbul Programme of Action to increase total primary energy supply per capita in the least developed countries to the same level as in other developing countries. To achieve this goal, the least developed countries should be at the centre of the implementation of Sustainable Development Goal 7. We also underline the fact that further efforts should be made to ensure that least developed countries receive special focus throughout the United Nations Decade of Sustainable Energy for All (2014-2024);

44. We call upon the development partners to strengthen their support provided to least developed countries to develop and further strengthen the energy sector in generation, distribution and energy efficiency, including in renewable energy, other clean energy sources and natural gas, inter alia, by providing enhanced financial and technical assistance and by facilitating private sector investment, in accordance with national priorities and needs. We invite the development partners and the development finance institutions to play a larger and more coordinated role

in investing in infrastructure projects in the least developed countries, mitigating and sharing risks and ensuring guarantees;

45. We reaffirm that achieving gender equality, empowering all women and girls, and the full realization of the human rights of all people are essential to achieving sustained, inclusive and equitable economic growth and sustainable development. We reiterate the need for gender mainstreaming, including targeted actions and investments in the formulation and implementation of all financial, economic, environmental and social policies;

46. We underline that North-South, South-South and triangular cooperation is vital to the least developed countries, particularly in regard to technical assistance, sharing of best practices in terms of their development, especially in areas of productive capacity-building, infrastructure, energy, science and technology, trade, investment and transit transport cooperation, and we call upon the countries of the South to further strengthen their support provided to the least developed countries in all of these areas in a predictable manner;

47. We reiterate our call to the international community, especially the United Nations system, to extend necessary support to the least developed countries in strengthening their national statistical capacities to develop their national databases that contain national and international data on the 2030 Agenda for Sustainable Development with related metadata that are available to all interested users. We request the Secretary-General to mobilize adequate resources for the least developed countries to enable them to actively participate in all review and follow-up activities at the national, regional and global levels;

48. We recall the ambitious goal of the Istanbul Programme of Action to enable half the number of least developed countries to meet the criteria for graduation by 2020 and commit to take the steps necessary to complete the graduation process. We underline the fact that each instance of successful graduation will constitute an extraordinary success not only for the countries themselves, but also for the United Nations and for development cooperation by the international community. We are encouraged that notwithstanding persisting challenges and constraints, several least developed countries have announced their intention to reach the status of graduation by or around 2020. Countries such as Angola, Bangladesh, Bhutan, Cambodia, the Lao People's Democratic Republic, Myanmar, Nepal and Rwanda, among others, have set graduation as a goal in their national development strategies;

49. We recall paragraph 26 of General Assembly resolution 68/224, in which the Assembly requests all relevant organizations of the United Nations system, led by the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, to extend necessary support in a coordinated manner to the countries that have expressed their intention to reach the status of graduation by 2020 in preparing their graduation and transition strategy, and we invite the organizations of the United Nations system, led by the Office of the High Representative, to extend the necessary technical support to the countries aspiring to graduation in developing their graduation and smooth transition strategies. We call upon the development partners to provide support for the implementation of the graduation strategy with a view to enabling those countries to graduate from least developed country status. Likewise, we call for

providing support for the implementation of the smooth transition strategy after graduation, taking into account each country's development situation, in order to ensure its sustainable development without any disruption;

50. We emphasize that graduation should not be seen as an end goal, but should rather be regarded as a means to achieve structural change, poverty eradication and economic diversification in the country and thereby contribute to the sustainable development goals in an accelerated and effective manner. We recognize the urgent need to undertake a comprehensive review of the graduation criteria for least developed countries, taking into account the goals and targets of the 2030 Agenda for Sustainable Development, the Addis Ababa Action Agenda and the Paris Agreement. In this regard, we recall the recommendations made in the Midterm Review that the review of the graduation criteria by the Committee for Development Policy should be comprehensive, taking into account all aspects of the evolving international development context, including relevant agendas;

51. We recognize that the United Nations development system is challenged to meet the growing demands for more varied assistance by doing more, quicker and better. We invite all organizations of the United Nations system and other multilateral organizations, including the World Bank Group and international and regional financial institutions, to contribute to the implementation of the Istanbul Programme of Action, including by implementing scaled-up programmes of financial and technical cooperation, to integrate it into their programmes of work, to participate fully in its review at the national, subregional, regional and global levels, and to include in their annual reports to the Executive Boards and to the Economic and Social Council the progress made in this regard, as mandated by the Council in paragraph 9 of its resolution 2013/46;

52. We are concerned that the share of expenditure for the operational activities for development of the United Nations system in the least developed countries is declining, and invite the governing bodies of the organizations of the United Nations development system and other multilateral organizations to prioritize allocations to least developed countries, as appropriate and in accordance with their respective mandates, including by allocating at least 75 per cent of their programme resources in least developed countries;[13]

53. We emphasize that the quadrennial comprehensive policy review must provide the strategic direction of operational activities for development in the very first years of the implementation of the 2030 Agenda for Sustainable Development and lay the foundations for the United Nations development system to rise to the challenges of the new development agenda, at both the entity and system-wide levels. The quadrennial comprehensive policy review must address the functions of the United Nations development system, aligning it with the 2030 Agenda. The functions of the United Nations development system must be supported by appropriate funding flows and mechanisms, as well as governance structures;

54. We underline the fact that the General Assembly resolution on the quadrennial comprehensive policy review should reflect the key priorities of least developed countries contained in the Istanbul Programme of Action and the Political

[13] Currently 74 per cent of core programme resources of the United Nations Development Programme is allocated for work in least developed countries.

Declaration of the Midterm Review and ensure synergy and coherence in the implementation of the recently adopted agendas and the Programme of Action at the subnational, national, regional and global levels, and encourage coordination and coherence in the follow-up of their implementation;

55. We underscore the fact that the recently adopted agendas accorded special attention to the least developed countries and reflected their concerns and aspirations. The quadrennial comprehensive policy review must translate this attention into dedicated support provided to least developed countries by the United Nations development system in the implementation of the Istanbul Programme of Action and the 2030 Agenda for Sustainable Development. We call upon the development partners to enhance resources, especially core resources, to the United Nations development system with a view to enhancing its support, in particular direct support and service delivery provided to least developed countries;

56. We recognize that the income-based classifications of countries are becoming less and less relevant and unable to take into account fragility and other structural constraints, while least developed countries represent the most homogenous group of countries with very low variations. We therefore stress that the least developed country category should be universally recognized to facilitate the coordinated and coherent follow-up and monitoring of the implementation of progress made in these countries. We invite the General Assembly to take necessary measures in this regard during its seventy-first session, in particular through the quadrennial comprehensive policy review;

57. In this regard, we recall the invitation to the Committee for Development Policy to look into the reasons for and consequences of the non-application of the least developed country category by some organizations of the United Nations development system and to include its findings on this matter in its annual report to the Economic and Social Council;

58. We request the Office of the High Representative to extend necessary support to the least developed countries in the implementation and monitoring of the Addis Ababa Action Agenda and the 2030 Agenda for Sustainable Development through coordination with various United Nations entities, raising global awareness, mobilizing international support and resources in favour of the least developed countries, building multistakeholder partnerships and reaching out to all stakeholders, including by establishing partnerships with civil society and the private sector, to enhance support for the three groups of countries;

59. We recall paragraph 26 of General Assembly resolution 67/220, in which the Assembly invites the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to include implementation of the Istanbul Programme of Action as a standing item on the agenda of the Board, and we call upon the Board to continue to follow up on the implementation of the Programme of Action and to keep the Assembly informed on a regular basis;

60. We express our deep concern that least developed countries are hugely underrepresented in the decision-making processes of the global financial architecture. Forty-eight least developed countries, with 12 per cent of the global population, collectively enjoy only 3.33 per cent of the voting power of the

International Monetary Fund and 3.84 per cent of the voting power of the International Bank for Reconstruction and Development. This needs to be addressed for the legitimacy and effectiveness of the global financial system. We recommit to broadening and strengthening the voice and participation of least developed countries in international economic decision-making and norm-setting and global economic governance. We invite the Basel Committee on Banking Supervision and other main international regulatory standard-setting bodies to continue efforts to increase the voice of least developed countries in norm-setting processes to ensure that their concerns are taken into consideration;

61. We most sincerely acknowledge the supportive role being played by the Group of Friends of Least Developed Countries, and invite the Group to further strengthen its support for the effective realization of the Istanbul Programme of Action, the outcome of the Comprehensive High-level Midterm Review, the 2030 Agenda for Sustainable Development and the outcomes of all other international and regional conferences and processes as they relate to the least developed countries.

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Security Council
Seventy-first year

Letter dated 3 October 2016 from the Permanent Representative of Ukraine to the United Nations addressed to the Secretary-General

I have the honour to enclose herewith the comments of the Ministry of Foreign Affairs of Ukraine on the detention of Ukrainian journalist Roman Sushchenko (see annex).

I would appreciate your kind assistance in having the present letter and its annex distributed as a document of the General Assembly, under agenda item 68 (c), and of the Security Council.

(*Signed*) Volodymyr **Yelchenko**
Ambassador
Permanent Representative

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Annex to the letter dated 3 October 2016 from the Permanent Representative of Ukraine to the United Nations addressed to the Secretary-General

Comments of the Ministry of Foreign Affairs of Ukraine on the detention of Ukrainian journalist Roman Sushchenko

The Ukrainian Ministry of Foreign Affairs strongly protests the arbitrary detention in Moscow of Ukrainian citizen and correspondent of the national information agency "Ukrinform" in France Roman Sushchenko on 30 September 2016 by the Federal Security Service.

We are deeply outraged that the Ukrainian journalist, who had arrived in the Russian Federation to visit relatives, was detained by the Russian authorities on trumped-up charges of "espionage".

We consider this yet another step in the Russian Federation's purposeful policy to use Ukrainians who find themselves in the hands of the Russian authorities as political hostages in its hybrid aggression against our country. The fact that in his professional work and everyday values Roman Sushchenko is a man who defends objectivity and freedom of speech only proves that Moscow is officially waging war not only against Ukraine, but against the entire democratic world, where human rights and freedom are fundamental values.

We demand that the Russian Federation protect the rights of the Ukrainian and immediately allow consular officials access to the detainee in accordance with obligations that Russia has assumed under international law, as well as his immediate return, unharmed and unhindered, to his homeland.

The Ministry of Foreign Affairs of Ukraine also appeals to the international community, in particular the United Nations, the Organization for Security and Cooperation in Europe and the Council of Europe, and all reputable human rights organizations not to ignore the blatant arbitrary nature of the Russian Federation's actions, and to strengthen joint efforts to bring about an early end to Moscow's human rights violations and pressure on independent journalists.

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Fourteenth annual progress report on the implementation of the capital master plan

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions considered the fourteenth annual progress report of the Secretary-General on the implementation of the capital master plan (A/71/309). The Committee also had before it the report of the Board of Auditors on the capital master plan for the year ended 31 December 2015 (A/71/5 (Vol. V)) and the related report of the Secretary-General on the implementation of the recommendations of the Board (A/71/331). During its consideration of the above-mentioned reports, the Advisory Committee met with members of the Audit Operations Committee of the Board of Auditors and representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 4 October 2016.

2. The report of the Secretary-General is submitted pursuant to General Assembly resolution 57/292, in which the Assembly requested the Secretary-General to submit annual progress reports to it on the implementation of the capital master plan. In the same resolution, the Assembly also requested the Board of Auditors to report to it annually on its oversight activities on the development and implementation of the capital master plan.

3. The main subjects covered in the fourteenth progress report of the Secretary-General include: (a) project strategy and status; (b) the Dag Hammarskjöld Library Building and the South Annex Building; (c) accountability and oversight; (d) benefits of the capital master plan; (e) the financial status of the capital master plan; (f) associated costs and the secondary data centre; and (g) consolidated expenditure and requirements.

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4. The Board indicates that its report focuses on: (a) financial status; (b) project schedule and scope; (c) managing the campus; and (d) maximizing the benefits of the renovated campus. The Board issued five new recommendations, all of which were accepted by the Secretariat. The report of the Board also provides an update on the implementation status of its previous recommendations. The Board further indicates that its audit was conducted in two phases: an interim progress update in December 2015 and a final audit in March 2016. The Board informed the Advisory Committee that it had not audited any of the updates reported in the fourteenth progress report of the Secretary-General, which had been prepared (in August 2016) after the report of the Board had been finalized.

5. The observations of the Advisory Committee on the report of the Secretary-General and on the issues raised by the Board of Auditors are discussed under relevant headings in section II below.

II. Observations and comments

A. Project progress, schedule and scope

6. The report of the Secretary-General indicates that following the closure of the Office of the Capital Master Plan in July 2015, the remaining activities were assumed and managed by the Office of Central Support Services, including post-renovation,[1] commissioning and punch-list corrective activities and administrative tasks in support of the close-out of the project. The activities undertaken by the Office since the thirteenth progress report are listed in paragraph 10 of the report of the Secretary-General. It is indicated that these activities resulted in progress from substantial completion to final completion[2] and in the issuance of corresponding certificates by the architects and engineers of record for the three primary buildings, namely, the Secretariat Building, the Conference Building and the General Assembly Hall, and for the basements and other subcomponents of the project. Upon enquiry, the Board informed the Advisory Committee that its current report concluded that the capital master plan was ongoing and had entered its final phase after nearly 14 years and an investment of $2.309 billion. **The Advisory Committee concurs with the Board of Auditors that the capital master plan is an ongoing project.**

7. The projected schedule of the capital master plan is set out in table 1 of the report of the Secretary-General. The list of the remaining activities, set out in paragraph 28 of the report, include: (a) site landscaping work following the demolition of the temporary North Lawn Conference Building; (b) security-related work at the 42nd and 48th Street entrances; and (c) the administrative and financial close-out of the following four guaranteed maximum price contracts with the construction manager: the Conference Building, basements, the building management systems and coordination agreements. The Advisory Committee was informed by the Secretariat that the project would be completed by 1 April 2017

[1] See annex I to the present report for a clarification of "post-renovation" activities.

[2] See annex II to the present report for a clarification of the terms "substantial completion" and "final completion".

after completion of the site landscaping of the North Lawn, which is planned for 31 December 2016, and the security-related work at the 42nd and 48th Street entrances (including in the basement areas between these two streets) (see A/70/343, para. 17 (c)), planned for substantial completion by 31 December 2016 and final completion by 1 April 2017.

Guaranteed maximum price contracts

8. Upon enquiry, the Advisory Committee was informed by the Secretariat that the primary work, including punch-list and commissioning corrective work undertaken by the construction management company under 24 different guaranteed maximum price contracts, had been completed. With regard to the six open guaranteed maximum price contracts mentioned in paragraph 38 of the report of the Board of Auditors, the Advisory Committee was informed that since the issuance of the report of the Board, further progress had been made in the works and in the final close-out of two additional contracts. The four remaining open contracts (see para. 7 (c) above) had a total forecasted maximum balance to pay of $8 million. **The Advisory Committee trusts that the next progress report of the Secretary-General will provide full details on the closure of the remaining contracts.**

Demolition of the temporary North Lawn Building and site landscaping

9. The progress report indicates that the demolition of the temporary North Lawn Building was completed successfully on 1 July 2016. The landscaping work to restore the ground to its design prior to the start of the project has begun and is scheduled to be completed by 31 December 2016. Works of art that were located on the North Lawn will be reinstalled as part of the landscaping work. **The Advisory Committee recalls its previous comments regarding the delayed timeline for the demolition of the temporary North Lawn Building (see A/70/441, para. 30), and notes with satisfaction the progress achieved thus far. The Committee trusts that the remaining landscaping work on the North Lawn will be completed in a timely manner by 31 December 2016, as indicated in the report of the Secretary-General (see also paras. 33-35 below).**

Interim solutions

10. The interim solutions relate to the relocation of the functions formerly housed in the Dag Hammarskjöld Library Building and in the South Annex Building owing to the suspension of the renovation of those buildings due to security considerations. They consist of three subprojects: (a) relocation of South Annex cafeteria functions; (b) a limited renovation of the Library Building; and (c) fit-out of the third basement of the North Lawn Extension Building for classrooms (see annex I to the present report). The Board indicates that there were significant delays in completing the interim solutions compared with the original plan developed by the Office of the Capital Master Plan. Table 9 of the report of the Board provides a comparison of the schedule of works for the interim solutions in June 2015 and in March 2016. The progress report of the Secretary-General indicates that the interim solutions were completed according to the schedule established in March 2016.

11. The Board indicates that the above-mentioned interim arrangements were completed at a cost of $12.5 million that was met from existing funds (see A/71/5

(Vol. V), paras. 15, 51 and 52). Upon enquiry, the Advisory Committee was informed by the Secretariat that the total cost of the three interim solution subprojects was estimated at $14 million, including contingency for acceleration, changes and unforeseen circumstances. However, the actual cost realized upon final completion was lower by $1.5 million because the implementation of the subprojects was less complex and more straightforward than expected.

Security-related work at the 42nd and 48th Street entrances

12. In paragraph 14 of his report, the Secretary-General indicates that the security-related work at the 42nd and 48th Street entrances is ongoing and expected to be substantially completed by the end of 2016, with final completion by 1 April 2017. The Advisory Committee notes a delay in the completion of the security-related work at 42nd and 48th Streets. It recalls that in his thirteenth annual progress report, the Secretary-General projected completion of the remaining security-related work at 42nd and 48th Streets by late 2016 (see A/70/343, paras. 13 and 17 (c); see also A/70/441, para. 39).

13. In paragraph 14, table 3, of its report, the Board indicates that the costs of the Service Drive works at 42nd and 48th Streets had increased from an estimated cost of $14.7 million in June 2015 to $16.8 million in March 2016 and that the $2.1 million increase was mainly due to a change in the procurement approach. This involved paying the main contractor a premium of approximately $1.5 million to take over responsibility from the Office of Central Support Services for managing the works at 42nd Street, while the works at 48th Street were subject to open competition. The Board indicates that it was informed (see para. 48) that the Secretariat was negotiating with the main contractor to transfer the 42nd Street works to the winning vendor of the 48th Street works to reduce the $1.5 million management costs that would be due to the main contractor. Upon enquiry as to the status of those negotiations, the Advisory Committee was informed by the Secretariat that the contract for security works at the 42nd and 48th Street entrances had finally been awarded to the winning vendor of the 48th Street single contractor in the not-to-exceed amount of $14,436,747. **The Advisory Committee trusts that the next progress report of the Secretary-General will provide full details on the actual timetable of completion of the remaining activities as well as on contractual arrangements and costs of the security-related work at the 42nd and 48th Street entrances.**

Dag Hammarskjöld Library Building and the South Annex Building

14. In paragraph 16 of its report, the Board of Auditors notes that there has been no progress in developing new proposals to renovate the Library and South Annex Buildings, which were removed from the scope of the capital master plan in 2015. The Advisory Committee recalls that in its resolution 69/274 A (sect. VIII, para. 14), the General Assembly requested the Secretary-General to submit to it for its consideration and approval future proposals relating to the renovation of Dag Hammarskjöld Library and the South Annex Buildings as separate projects outside of the scope of the capital master plan (see also Assembly resolution 70/239, para. 9). In paragraph 27 of his progress report, the Secretary-General indicates that he will submit proposals in accordance with paragraph 9 of Assembly resolution

70/239. **The Advisory Committee looks forward to receiving the proposals of the Secretary-General on this matter.**

B. Benefits realization

15. The Board of Auditors indicates that the renovated buildings and basements are operating well and providing a modernized working environment with improved security for much of the campus and a significant amount of asbestos abatement. It identifies three areas for maximizing the benefits of the capital master plan, namely: (a) energy efficiency; (b) accessibility; and (c) flexible workspace.

Energy efficiency

16. Information on energy consumption is provided in paragraphs 44 to 51 of the report of the Secretary-General. Upon request, the Advisory Committee was provided with the following revised version of table 4 of the report of the Secretary-General showing the cost of utilities at 2006 prices.

Table 1
Cost of utilities in 2014-2015 at 2006 prices

Utility	*2006-2007 costs*	*2014-2015 costs*	*2014-2015 costs adjusted to 2006 prices*
Electricity	14 536 322.47	15 983 467.00	13 426 112.28
Steam	18 696 194.08	4 424 149.00	3 716 285.16
Water	2 604 227.54	1 232 292.00	1 035 125.28
Gas and other utilities	65 738.76	140 600.00	118 104.00
Total	**35 902 482.85**	**21 780 508.00**	**18 295 626.72**

17. As indicated in the previous report of the Advisory Committee (see A/70/441, para. 16), the efficiencies reported in the thirteenth progress report were calculated using engineering models rather than actual performance. In its report, the Board of Auditors (see paras. 72-75) indicates that the only data available to measure energy efficiency are utility bills that cannot be separated by building. Any meaningful comparison of consumption before and after the capital master plan would therefore only be possible after the removal of the temporary North Lawn Building, which was closed on 1 January 2016. A full year of comparable data on the costs of utilities will therefore be available for 2016. The Board also indicates that the new environmental reporting system, which collects data on energy efficiency in each building, is expected to produce reliable information from April 2016.

18. In paragraph 19 of its resolution 70/239, recalling paragraph 18 of the report of the Advisory Committee (A/70/441), the General Assembly requested the Secretary-General to provide data on the quantifiable benefits reportedly derived from the capital master plan. **The Advisory Committee trusts that the Secretary-General will provide in his next progress report comprehensive data on the quantifiable efficiency gains achieved, both in terms of energy usage and costs of utilities, based on the actual data gathered. The Advisory Committee**

recommends that the General Assembly request the Secretary-General to closely monitor and continue to optimize energy usage, and to report on actual efficiency gains realized in future progress reports. The Committee further recommends that the Secretary-General be requested to provide in his next report an updated version of table 1 above for the 2016-2017 biennium.

Accessibility

19. In the report of the Secretary-General, it is stated that the capital master plan met its objectives of providing full accessibility to all persons and meeting current accessibility standards (see A/71/309, paras. 2 and 40). The findings of a non-intrusive review of the campus set out in paragraphs 76 and 77 of the report of the Board indicate that: (a) the project appears to have adapted the campus, where practical, to improve accessibility and bring it into line with minimum recognized standards; and (b) the requirement to preserve the original architecture to the greatest extent possible has resulted in some areas where accessibility standards could be improved.

20. Upon enquiry as to the challenges involved in ensuring accessibility for persons with disabilities and the measures being taken, the Advisory Committee was informed that the accessibility improvements implemented during the capital master plan met or exceeded the host country building codes and addressed the accessibility requirements of all persons visiting or working on the campus, including delegates, staff and visitors. A report by the United Nations Interdepartmental Task Force on Accessibility[3] on the full realization of an inclusive and accessible United Nations for persons with disabilities was being prepared by the Secretary-General for submission at the seventy-first session of the General Assembly (A/71/344) to inform consideration of the future steps to be taken to improve accessibility at Headquarters and at other duty stations.

Flexible workspace

21. The Board of Auditors discusses flexible workspace in paragraphs 78 to 85 of its report. The Board considers that it is essential to make the best use of available space in order to maximize the return on the $2.309 billion (see para. 23 below) investment by Member States and that there is a compelling business case for implementing flexible workplace strategies to optimize the use of space in the newly renovated campus. The Board recommends that the Secretariat focus on realizing the full potential benefits from the investment made in the capital master plan and ensure that optimal use is made of the new modern working environment to reduce the use of costly rented accommodation. In that connection, the Advisory Committee recalls that the report of the Secretary-General on progress on the implementation of a flexible workplace at United Nations Headquarters (A/70/708) and the related report of the Advisory Committee (A/70/7/Add.45) are currently before the General Assembly.

[3] The Task Force was established jointly in October 2010 by the Department of Economic and Social Affairs of the Secretariat, the Department for General Assembly and Conference Management of the Secretariat and the Office of the United Nations High Commissioner for Human Rights to develop Secretariat-wide policy guidelines for improving the accessibility of persons with disabilities in the work of the United Nations.

C. Maintenance and management of the campus

22. In the report of the Secretary-General, it is indicated that while the newly renovated buildings require less overall maintenance and repair efforts, the servicing of the newly installed sophisticated systems and equipment requires high levels of technical expertise that the Secretariat does not possess in-house. In line with the recommendation of the Board of Auditors (see A/69/5 (Vol. V), summary, para. 25 (c)),[4] the Secretariat has put in place 34 maintenance service contracts with external professional vendors. It is further indicated in the report that in late 2018, one year after the planned full implementation of the Umoja plant maintenance module, the Secretariat intends to commission a specialized firm to undertake an external independent review of its maintenance practices and approaches and to assess the balance between outsourcing and the in-house provision of maintenance, ensuring the cost-effective use of resources. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide in his next progress report an update on maintenance arrangements and costs.**

D. Financial status of the project

23. Information on the financial status of the project is provided in paragraphs 52 to 59 of the report of the Secretary-General and in section B of the report of the Board of Auditors. As indicated, the total approved funding for the capital master plan project amounts to $2,150.4 million,[5] comprising appropriations for the original project scope of $1,876.7 million, donations of $14.3 million, interest income and the plan's working capital reserve amounting to $159.4 million and $100.0 million funding for the enhanced security upgrades. Taking into account the associated costs ($139.7 million) and the cost of the secondary data centre ($19.2 million),[6] the total cost of the project amounts to $2,309.3 million.

24. Table 2 of the report of the Board shows that the projected cost overrun for project construction costs amounts to $159,361,000 or 8 per cent of the approved budget. Furthermore, as indicated in the report of the Board, the anticipated final construction cost excludes work originally planned for the Dag Hammarskjöld Library and South Annex Buildings at an estimated cost of $65 million, which was

[4] The Board recommended that the Administration review maintenance arrangements on the basis of the operating data with respect to new assets currently being collected and assess possibilities for obtaining better value for money for the requirements of the Administration. As previously recommended, it was important to gather operating data about new assets, such as energy consumption, maintenance patterns and the skills required for the servicing of plant and equipment, so that contractors could bid on an informed basis. That should provide the Administration with a clearer view of its overall maintenance requirements.

[5] In its resolution 69/274, the General Assembly noted that the final cost of the capital master plan project, excluding the renovation of the Dag Hammarskjöld Library Building and the South Annex Building, was $2,304.8 million comprising project costs of $2,150.0 million, associated costs and the cost of the secondary data centre borne by the capital master plan of $154.8 million. Subsequently, in the thirteenth annual progress report on the capital master plan (A/70/343), it was indicated that an additional $0.4 million in voluntary contributions had been made by some Member States, increasing the project budget from $2,150.0 million to $2,150.4 million.

[6] Includes a contribution of $4.2 million from the support account for peacekeeping operations.

removed from the scope of the project in March 2015. The Advisory Committee notes that the anticipated final cost for construction is therefore the cost of delivering a reduced scope (the renovation of three buildings instead of five) at a higher cost than originally planned. In this regard, the Advisory Committee also points out that the total cost overrun would have been higher had the $65 million budgeted for the renovation of the Library and South Annex Buildings been deducted from the original approved budget of $1,876.7 million.

25. Expenditures incurred from project inception to June 2016 amount to $2,145,742,400. The net remaining requirements for the period from 1 July 2016 to 31 December 2017 amount to $4,640,600. The Secretary-General states that, given that the project is nearing completion and more than 99.8 per cent of the approved project funds have been expended, no potential increases in project costs or changes in the volume and scope of the works are anticipated at this time.

26. The Board of Auditors indicates that sufficient savings can be released from existing contracts during the closure process to enable the completion of the project within existing resources. In this regard, the Advisory Committee recalls the recommendation of the Board regarding the need to report the full amount of any savings arising from contract closure (see A/70/5 (Vol. V), summary, para. 17 (d)). **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide in his next progress report full details on the closure of existing contracts.**

E. Implementation of the recommendations of the Board of Auditors

27. The Advisory Committee has repeatedly stressed the importance it attaches to the full implementation of the recommendations of the oversight bodies. From annex III to the report of the Board, the Advisory Committee notes that, in some cases, there are differences in the status of implementation of the Board's recommendations as reported by the Secretariat and that judged by the Board, resulting sometimes in the reiteration of recommendations.

28. Upon enquiry, the Advisory Committee was informed by the Board that some differences were explained by the Secretariat categorizing recommendations as "in progress" when the Board considered them "not implemented" — a classification that the Secretariat does not use. However, some differences were due to the unwillingness of the Board to accept that preparatory activities such as holding a meeting or drafting high-level informal plans provide evidence that substantive implementation is in progress.

29. The Board further indicated that over the past three bienniums, it had made a total of 50 recommendations designed to improve the delivery of the capital master plan, of which:

(a) Twenty-five had been implemented;

(b) Two had not been accepted (see A/66/5 (Vol. V), para. 90; see also A/67/5 (Vol. V), para. 55);

(c) Eleven were either not fully implemented but had been closed by the Board or superseded with new recommendations that better suited the stage of the project at that time;

(d) Of the 12 extant recommendations, 5 derived from the current report and 7 were reiterated from previous reports, as follows: (a) 2 from the sixty-eighth session, reiterated three times to date; (b) 2 from the sixty-ninth session reiterated twice to date; (c) 3 from the seventieth session, therefore reiterated once to date.

30. **The Advisory Committee is concerned by the low implementation rate of the recommendations issued over the past three bienniums. It recommends that the General Assembly request the Secretary-General to work closely with the Board to ensure that the outstanding recommendations are implemented to the satisfaction of the Board.**

F. Other issues

Arbitration proceedings

31. Upon enquiry, the Advisory Committee was informed that the additional resources ($1,000,000) proposed under operating and other costs for the period from July 2016 to December 2017 were required to cover the cost of the outside legal counsel retained to represent the Organization in the arbitration proceedings with the construction management company referred to in paragraph 64 of the report of the Secretary-General. **The Advisory Committee requests the Secretary-General to provide an update on this matter to the General Assembly at the time of its consideration of this item. The Committee also recommends that the General Assembly request the Secretary-General to provide in his next progress report details on developments and costs regarding this matter.**

Maintenance of the East River fence

32. In paragraph 67 of its report, the Board provides information on the maintenance of the East River fence. Upon enquiry, the Advisory Committee was informed by the Secretariat that it planned to incorporate the painting of the fence as part of the overall inspection work of the underside of the FDR Drive overhang. The inspection was expected to be undertaken at the beginning of 2017 and, depending on the outcome, remedial works were planned for the summer of 2017 when there would be less vehicular traffic, since FDR Drive lanes would need to be closed at some point to install netting protection. **The Advisory Committee trusts that the Secretary-General will provide an update on this matter in his next progress report.**

Sports facility

33. During its consideration of the report of the Secretary-General, the Advisory Committee became aware of plans for the construction of a recreation facility at United Nations Headquarters, which was referred to by the Secretary-General in his remarks dated 21 September 2016.[7] Upon request for further details and clarification

[7] See https://iseek-newyork.un.org/article/un-ioc-partnership-create-un-staff-recreation-facility

regarding the facility, the Secretariat provided the following information to the Advisory Committee:

(a) The International Olympic Committee has offered to provide a financial contribution to the United Nations towards the construction of a recreation facility at United Nations Headquarters. The Secretary-General has gratefully accepted the generous contribution of the International Olympic Committee, which will be subject to the regulations, rules and policies of the United Nations;

(b) The contribution will be used to finance the creation of a recreation facility consisting of: (i) a gym, to be constructed in the basement of the United Nations Headquarters building; and (ii) an outdoor recreation area, to be located on the North Lawn of United Nations Headquarters;

(c) The United Nations shall be solely responsible for the supervision, direction and control of the implementation of the project to construct the recreation facility. The International Olympic Committee shall provide input into the design and outfit of the recreation facility. Any significant changes to the design or use of the recreation facility by the United Nations would be carried out only following consultations with the International Olympic Committee;

(d) The Secretary-General informed the President of the General Assembly of the plan by a letter dated 20 September 2016, in which the Secretary-General requested the assistance of the President of the Assembly in informing the Member States of this endeavour as well as offering assurance that the outdoor recreation area would complement the architectural integrity and beauty of the complex and gardens at Headquarters.

34. The Advisory Committee considers that there are a number of issues that merit further clarification before any further action can be taken on the implementation of the recreation facility described above. For instance, the General Assembly should be provided with assurances that: (a) the acceptance of the gift from the International Olympic Committee is in full compliance with the Financial Regulations and Rules of the United Nations; (b) the implementation of the facility will be in full compliance with United Nations procurement policies, procedures and practices; and (c) the utilization of space in the basement of the United Nations Headquarters building for the recreation facility will not impede any other current or future use of that space. The Assembly should also be provided with detailed information on any direct or indirect financial implications arising from the establishment of a recreation facility, on its relationship with possible options for addressing long-term accommodation needs at Headquarters and on the operating and maintenance costs of the facility, including insurance costs. In this connection, the Advisory Committee recalls that it had been informed that after the completion of the demolition of the temporary North Lawn Building, the site landscaping would restore the North Lawn to its state before the start of the capital master plan (see A/70/441, para. 32). **The Advisory Committee trusts that the Secretary-General will provide the General Assembly with further information on this matter at the time of its consideration of the present report. The Advisory Committee is of the view that the implementation of such a facility requires prior approval by the General Assembly.**

III. Conclusions and recommendations

35. The action to be taken by the General Assembly is set out in paragraph 70 of the report of the Secretary-General. **The Advisory Committee recommends that, subject to its comments and recommendations in the paragraphs above, the General Assembly:**

(a) **Note the progress made since the issuance of the thirteenth annual progress report;**

(b) **Request the Secretary-General to submit the fifteenth progress report of the project and the aggregate cost to completion at the main part of the seventy-second session of the General Assembly.**

Annex I

Clarification of "post-renovation" activities

Clarification provided by the Secretariat at the request of the Advisory Committee

In order to distinguish among the various activities and subcomponents of the capital master plan and, in particular, the work that is not performed by the construction management company, and to follow the standard project management and competitive procurement process of the selection of vendors, the following terminology was used:

(a) "Post-renovation construction activities" refers to the following two subprojects:

(i) Demolition and removal of the temporary North Lawn Building and subsequent landscaping;

(ii) Security-related work at the 42nd and 48th Street entrances to the Service Drive;

(b) "Interim arrangements" refers to the following three subprojects undertaken with respect to the relocation of the functions formerly housed in the Dag Hammarskjöld Library Building and in the South Annex Building, resulting from the suspension of their renovation due to security considerations:

(i) Construction of classrooms in the original North Lawn Extension Building, in the third basement area under what used to be the temporary North Lawn Conference Building;

(ii) Construction of three new locations to provide food service: a cafeteria on the fourth floor of the Conference Building, a café on the first basement level of the Secretariat Building and a coffee bar in the Secretariat Lobby;

(iii) Reconfiguration of the main floors of the Library Building to eliminate occupancy on the southern side, which is deemed a higher security risk owing to its proximity to the 42nd Street ramp, and to consolidate occupancy on the northern side.

Annex II

Clarification of "substantial" and "final" completion

Clarification provided by the Board of Auditors at the request of the Advisory Committee

The previous report of the Board of Auditors (see A/70/5 (Vol. V), fig. V) describes the process to achieve "substantial" and "final" completion.

The Board concluded that the process in place was consistent with industry best practice:

(a) Substantial completion is certified by either the Project Architect or relevant Project Engineer, that is, occupancy and use of the space and systems are safe and legal;

(b) Final completion requires that all punch-list items be complete and final documentation and warranties be received from the contractor. The Secretariat will prepare a final completion certificate and commissioning report;

(c) Following the above, the "administrative closure" of subprojects and associated contracts occurs after the premises or systems are deemed finally complete.

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Ninth progress report on the adoption of the International Public Sector Accounting Standards by the United Nations

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction and background

1. The Advisory Committee on Administrative and Budgetary Questions considered the ninth progress report of the Secretary-General on the adoption of the International Public Sector Accounting Standards (IPSAS) by the United Nations (A/71/226). During its consideration of the report, the Committee met representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses dated 27 September 2016.

2. The Advisory Committee recalls that the General Assembly, in its resolution 60/283, approved the adoption of IPSAS by the United Nations. The Committee also recalls that, since 2008, the Secretary-General has submitted annual progress reports on the adoption of IPSAS to the Assembly. In his ninth progress report, the Secretary-General focuses on the ongoing work to support the long-term sustainability of IPSAS compliance at the United Nations and the relevant organizations of the United Nations system during the reporting period (1 September 2015 to 31 August 2016).

3. **The Advisory Committee welcomes the reported improvements in United Nations financial accounting and reporting resulting from the implementation of IPSAS and reiterates its expectation that these improvements will lead to greater efficiency, effectiveness and accountability in the management of the Organization's resources.**

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II. Sustaining compliance with the International Public Sector Accounting Standards at the United Nations

4. Detailed in section II of the report of the Secretary-General is the progress made in the ongoing work relating to the five pillars[1] identified as central to the long-term sustainability of IPSAS compliance. It is also indicated that, during the reporting period, the accountability of senior managers for the sustainability of IPSAS was included in the individual compacts signed between the senior managers and the Secretary-General. Discussed in paragraphs 5 to 17 below are managing IPSAS benefits, strengthening internal controls Organization-wide, managing the regulatory framework and supporting the transition to Umoja as the system and book of record for IPSAS-compliant accounting and reporting.

Benefits management

5. The progress achieved in the five major benefit categories under the benefits realization pillar is discussed in paragraphs 17 to 34 of the report of the Secretary-General. In earlier reports, these categories were identified as: alignment with best practices; improved stewardship of assets and liabilities; availability of more comprehensive information on costs; improved consistency and comparability; and increased transparency and accountability (see A/60/846/Add.3, para. 15; A/69/367, para. 63; and A/70/7/Add.2, para. 7). It is also indicated that a benefits tracking mechanism has been put in place to enable IPSAS focal point managers in all departments, offices and missions across the Organization to report on qualitative and quantitative benefits based on key performance indicators. It is further indicated that, based on the more recent reporting experience, some benefits and key performance indicators based on the original benefits realization plan will be either reformulated or discontinued and that the tracking mechanism will be adjusted accordingly as additional benefits continue to be identified.

6. Among the benefits highlighted in the report, the Advisory Committee notes that offices across the Secretariat reported almost 100 per cent asset verification rates and more rigorous control of asset and inventory holdings owing to better data visibility. **The Advisory Committee is of the view that reporting on such improvements should include some concrete examples supported by quantitative measurements. The Committee is also of the view that the information provided should be clear as to the improvements attributable to the Umoja-related system enhancements and those attributable to the adoption of IPSAS. In this regard, the Committee looks forward to receiving detailed information on such improvements in the tenth and final progress report of the Secretary-General on IPSAS.**

[1] The five pillars identified in paragraph 36 of the eighth progress report of the Secretary-General (A/70/329) are: the management of IPSAS benefits; the strengthening of internal controls Organization-wide; the management of the IPSAS regulatory framework to implement changes in the Standards, as well as drive related changes to systems; supporting the transition to Umoja as the system and book of record for IPSAS-compliant accounting and reporting; and continued IPSAS training and the deployment of a skills strategy focused on developing talent for analysis of the financial information triggered by IPSAS.

7. **The Advisory Committee continues to stress the role of managers in ensuring the delivery of IPSAS benefits throughout the United Nations and reiterates the view that further benefits should be explored as departments, offices and missions continue to mainstream IPSAS in their work processes (see A/70/7/Add.2, para. 10).**

Strengthening internal controls

8. The Secretary-General indicates that, during the reporting period, the Organization updated its original plans described in his previous progress report (A/70/329, paras. 49-51) and defined its approach to strengthening internal controls based on the conceptual framework of the Committee of Sponsoring Organizations of the Treadway Commission. According to the updated plan, all heads of departments, offices and missions will be required to submit an annual assurance statement to the Controller affirming that internal controls are present and functioning in their respective areas of responsibility. It is also indicated that these officials will be supported by self-assessment checklists, communication and training materials and hands-on training in assessing internal controls locally. To test the assurance process, a pilot exercise has been planned in selected peacekeeping missions for late 2016, with its results to be factored into the assurance process to be rolled out to peacekeeping operations early in 2017 and to non-peacekeeping reporting entities[2] in the fourth quarter of 2017. It is further indicated that, depending on the results of the initial assurance process, the issuance of a statement of internal control is being considered to accompany the financial statements for the financial year 2016/17 for peacekeeping operations and for the financial year 2017 for the non-peacekeeping reporting entities.

9. Upon enquiry, the Advisory Committee was informed that, subsequent to the issuance of the report of the Secretary-General, the Controller had defined the Organization's three main internal control objectives on the basis of the Financial Regulations and Rules of the United Nations as follows:

(a) Operations objective: safeguarding of assets and resources to demonstrate responsible management;

(b) Reporting objective: reliable IPSAS-compliant financial statements to ensure confidence in internal and external reporting and to support decision-making;

(c) Compliance objective: compliance with regulations and rules in adherence with the governing framework.

10. The Advisory Committee was also informed that, in the fourth quarter of 2016, the emphasis would be placed on defining the appropriate content for the self-assessment checklists and assurance statements (see para. 8 above) that would form the basis for the statement of internal control. The Committee was also provided with copies of the statements of internal control from the United Nations Educational, Scientific and Cultural Organization and the World Food Programme,

[2] The reporting entities of the non-peacekeeping operations that are targeted for the implementation of the statement of internal control are: the United Nations (volume I), the United Nations Environment Programme, the United Nations Human Settlements Programme and the United Nations Office on Drugs and Crime.

which, according to the report of the Secretary-General, were the first United Nations system entities to implement such statements.

11. **The Advisory Committee takes note of the progress made in the development of the Organization's internal control framework. In addition, the Committee expects that strengthening internal controls will be treated as a management responsibility and not just a financial reporting exercise and that every effort will be made to train and equip managers with the tools necessary to establish, monitor and report on internal controls. In this regard, the Committee looks forward to receiving information on the results of the pilot exercise planned for 2016 in the tenth and final progress report of the Secretary-General on IPSAS, as well as a copy of the statement of internal control.**

Managing the regulatory framework

12. As indicated in paragraph 41 of the report of the Secretary-General, the sustainability efforts require continuing activity to keep the United Nations IPSAS regulatory framework up to date as the IPSAS Board continues to develop new policy documents and make changes to existing standards, a process that may have an impact on the Organization. It is also indicated that the IPSAS Board is currently working on issues that may have implications for financial reporting at the United Nations, including financial reporting for heritage items, revenue and non-exchange expenses, leases, employee benefits and accounting for public sector combinations.

13. Upon enquiry, the Advisory Committee was informed that heritage assets were described as such because of their cultural, educational or historical significance and included works of art, monuments and historical buildings. It was explained that their measurement in cultural, educational and historical terms was unlikely to be fully reflected in a financial value, that they were often irreplaceable and that it was difficult to estimate their useful lives. It was further explained that the recognition of heritage assets in financial statements was currently not required under IPSAS but, given the Organization's significant holding of those assets, they were disclosed in the notes to the United Nations financial statements under the classes of real estate and monuments, works of art, books and maps and other heritage assets. The Committee was informed that, should the IPSAS Board issue the standard on financial reporting for heritage items, the Secretariat would face the challenge of identifying and classifying all assets that fell into that category across its multiple geographical locations. In addition, those assets would need to be valued and the asset accounting systems would need to be reconfigured accordingly in order to support the accounting transactions required to record and present those assets in the financial statements.

14. **The Advisory Committee takes note of the efforts being made by the IPSAS project team to monitor and participate in the ongoing policy discussions of the IPSAS Board. The Committee trusts that the General Assembly will be kept apprised of developments and updates to IPSAS and their impact on the United Nations IPSAS regulatory framework.**

Strengthening Umoja as the backbone for accounting and reporting compliant with the International Public Sector Accounting Standards

15. As indicated in the successive progress reports on IPSAS, the strengthening of Umoja as an adaptable information technology system continues to be of crucial importance to the long-term sustainability of IPSAS-compliant accounting and reporting. In this regard, it is indicated in the report that the IPSAS project team will continue to play a major role in the following activities: (a) the ongoing development of the online IPSAS/Umoja finance manual, which combines IPSAS policies with step-by-step Umoja processes to guide finance users; (b) the automation of the financial statement process via an Umoja solution, the business planning and consolidation module (it is indicated that the first set of official financial statements to be generated from this Umoja solution will be for peacekeeping operations (United Nations volume II) for the financial period ended 30 June 2016); and (c) the plan to deploy Umoja for asset accounting in field missions, which will entail the transfer of asset accounting from Galileo and other applications to the Umoja solution. It is further indicated that, in September 2017, all fixed assets and all field mission inventory balances, including strategic deployment stocks, will be migrated to Umoja, which will allow for more effective monitoring of assets, with detailed information easily and centrally available for financial, budgetary and operational purposes.

16. The Advisory Committee recalls that, in the fourth quarter of 2015, its attention was drawn to the anticipated delay in the submission of the 2015 financial statements for the non-peacekeeping reporting entities to the Board of Auditors from the statutory deadline of 31 March 2016 to a new delivery date of 31 May 2016. According to the information received by the Committee, this disruption in the timeline for the delivery of the financial statements had resulted from the roll-out of Umoja cluster 4 and the subsequent ramp-up activities, together with the additional time required to stabilize the Umoja operating processes.

17. **The Advisory Committee notes the reported progress in strengthening Umoja as the backbone for IPSAS-compliant accounting and reporting, in particular the automation of the financial statement process using the business planning and consolidation module and the plan to deploy Umoja for asset accounting in field missions. The Committee trusts that these developments will address its earlier stated concerns about the high level of risk involved in the transfer of data across multiple systems for the purpose of preparing financial statements (see A/70/7/Add.2, para. 15). Furthermore, the Committee trusts that the sustainability of IPSAS compliance will not be jeopardized by the issues relating to the implementation of Umoja.**

Project budget and expenditure

18. In paragraphs 68 to 70 of his report, the Secretary-General discusses the budget and expenditure of the IPSAS project and presents the updated status of expenditure for the project from its inception in 2006 to 30 June 2016. The Advisory Committee recalls that, in 2012, the indicative budget for the project was set at $27 million, comprising $12.8 million from the support account, $10 million from the regular budget and $4.2 million from extrabudgetary resources (see A/67/564, para. 17). In his report, the Secretary-General indicates that the project expenditure

up to 30 June 2016, recorded as at 25 July 2016, amounts to $28.2 million, comprising $14.8 million under the support account, $9.2 million under the regular budget and $4.2 million under extrabudgetary funds incurred by regional commissions and offices away from Headquarters. He also indicates that an additional $2.5 million has been approved under the 2016/17 support account budget, in combination with the already approved regular budget resources of $1.24 million for the 2016-2017 period.

Proposed supporting structure for long-term sustainability of the International Public Sector Accounting Standards

19. In paragraph 78 of his report, the Secretary-General indicates that the IPSAS project team will be decommissioned on 31 December 2017 as planned. According to the Secretary-General, however, there will remain a need to maintain a supporting structure within the Organization to lead the long-term sustainability of IPSAS compliance. Based on an internal review, the Secretary-General proposes that a supporting structure be established in the Financial Reporting Service of the Accounts Division in the Office of Programme Planning, Budget and Accounts to drive continued IPSAS compliance. The structure would comprise four units: an accounting policy unit, an Umoja coordination unit, an asset accounting unit and an assurance and monitoring unit. Their functions are outlined in paragraph 79 of the report. It is also indicated that the units would be staffed mainly from currently approved resources: three regular budget posts currently assigned to the IPSAS project (1 P-5, 1 P-4 and 1 General Service (Other level)) and four posts deployed from existing resources of the Accounts Division, in addition to three temporary posts (2 P-4 and 1 P-3) to be proposed under the support account for peacekeeping operations in the 2017/18 period, compared with the four temporary positions (2 P-4 and 2 P-3) currently approved under the support account.

20. Upon enquiry, the Advisory Committee was informed that the proposed supporting structure would entail a net reduction of $267,100 in the resources to be requested under the regular budget for 2018-2019 when compared with 2016-2017 and a net reduction of $2,012,700 in the resources to be requested under the support account for peacekeeping operations for 2017/18 when compared with 2016/17. The Committee was informed that the reduction in resources under the regular budget reflected reduced requirements for travel and miscellaneous expenses, while the reduction under the support account reflected the discontinuation of one temporary position (P-3) and the non-requirement for consultants owing to the decommissioning of the IPSAS project team. **The Advisory Committee is of the view that, because IPSAS implementation was conceived as a specific, time-bound project, the current level of resources for the project team should not be used as a baseline for the anticipated level of resources for the post-2017 supporting structure.**

21. **The Advisory Committee recognizes the need for the maintenance of a supporting structure beyond 2017 to drive IPSAS sustainability activities across the Secretariat and also to maintain the in-house expertise acquired over the duration of the project. The Committee will consider the proposed structure and related resource requirements in the context of its consideration of the relevant budget proposals. The Committee's consideration will take into**

account the level of resources in the Financial Reporting Service of the Accounts Division prior to the establishment of the IPSAS project team.

III. International Public Sector Accounting Standards and the United Nations system

22. Paragraphs 71 to 77 of the report relate to IPSAS activities being undertaken by the Task Force on Accounting Standards[3] towards sustaining IPSAS compliance and benefits realization across the United Nations system, with all 24[4] organizations now in the post-implementation phase. The Task Force continues to be supported by the IPSAS project team, which currently has three posts funded from the regular budget, four general temporary assistance positions under the support account for peacekeeping operations and a team of consultants. The Secretary-General indicates that, during the reporting period, the project team supported the activities of the working groups commissioned by the Task Force and reviewed the terminology used in IPSAS-compliant financial statements of the United Nations system organizations with the goal of increasing their comparability. Furthermore, the Secretary-General indicates that the project team undertook a detailed review of the IPSAS Board's recently issued conceptual framework, which may have an impact on new and existing standards.

IV. Action to be taken by the General Assembly

23. **Taking into account the observations contained in the preceding paragraphs, the Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General.**

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[3] The Task Force was established by the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination in 2002 and in 2005 was mandated to provide support, coordination and leadership with regard to the implementation of IPSAS in the United Nations system.

[4] The following 24 organizations of the United Nations system have adopted IPSAS. In 2008: World Food Programme; in 2010: International Civil Aviation Organization, International Maritime Organization, International Telecommunication Union, Pan American Health Organization, United Nations Educational, Scientific and Cultural Organization, United Nations Industrial Development Organization, World Intellectual Property Organization, World Meteorological Organization; in 2011: International Atomic Energy Agency, Universal Postal Union; in 2012: International Labour Organization, Joint United Nations Programme on HIV/AIDS, Office of the United Nations High Commissioner for Refugees, United Nations Children's Fund, United Nations Development Programme, United Nations Entity for Gender Equality and the Empowerment of Women, United Nations Office for Project Services, United Nations Population Fund, United Nations Relief and Works Agency for Palestine Refugees in the Near East, World Health Organization; in 2014: Food and Agriculture Organization of the United Nations, United Nations and World Tourism Organization.

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Prevention of armed conflict

Security Council
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Letter dated 10 October 2016 from the Permanent Representative of Ukraine to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith the statement of the Ministry of Foreign Affairs of Ukraine on illegitimate elections to the State Duma of the Federal Assembly of the Russian Federation held in the temporarily occupied territory of Ukraine (see annex).

I would appreciate your kind assistance in having the present letter and its annex distributed as a document of the General Assembly, under item 31, and of the Security Council.

(*Signed*) Volodymyr **Yelchenko**
Ambassador
Permanent Representative

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Annex to the letter dated 10 October 2016 from the Permanent Representative of Ukraine to the United Nations addressed to the Secretary-General

Statement of the Ministry of Foreign Affairs of Ukraine on illegitimate elections to the State Duma of the Federal Assembly of the Russian Federation held in the temporarily occupied territory of Ukraine

Ukraine condemns in the strongest possible terms the organization by Russia in the territories of the Autonomous Republic of Crimea and the city of Sevastopol temporarily occupied by the Russian Federation of elections to the seventh convocation of the State Duma of the Federal Assembly of the Russian Federation.

Having occupied Crimea as a result of the armed aggression against Ukraine and forcefully imposing its legal framework over the peninsula, the Russian Federation continues its gross violation of the fundamental norms and principles of international law defined in, among others, the Charter of the United Nations, the Geneva Convention relative to the Protection of Civilian Persons in Time of War of 12 August 1949, the Final Act of the Conference on Security and Cooperation in Europe, signed in Helsinki on 1 August 1975, and the Memorandum on Security Assurances in Connection with Ukraine's Accession to the Treaty on the Non-Proliferation of Nuclear Weapons of 5 December 1994, as well as in the obligations of the Russian Federation under bilateral and multilateral agreements to which Russia is a party.

Inclusion of that integral part of the sovereign territory of Ukraine into the Russian united federal constituency and creation in the Crimean peninsula of four separate single-member majority constituencies is a direct violation of the fundamental norms and principles of international law. In this connection, the voting results and the terms of office for the four members of the State Duma of the Federal Assembly of the Russian Federation elected in Crimea by majority rule system and for the 225 members of parliament elected by proportional representation system are illegitimate as well as null and void. This calls into further question the legitimacy of the whole State Duma of the Federal Assembly of the Russian Federation.

We reiterate that, in its resolution 68/262 of 27 March 2014, entitled "Territorial integrity of Ukraine", adopted by 100 votes in favour, the General Assembly called upon all States, international organizations and specialized agencies not to recognize any alteration of the status of the Autonomous Republic of Crimea and the city of Sevastopol and to refrain from any action or dealing that might be interpreted as recognizing any such altered status.

Ukraine counts on the consistency of our partners' position and their adherence to international law and respect for the territorial integrity and sovereignty of Ukraine. We call upon them not to recognize the results of elections to the State Duma of the Federal Assembly of the Russian Federation with regard to voting in the territory of the occupied Crimean peninsula. Ukraine will forward to all international partners a list of persons involved directly in the organization of this electoral farce in Crimea and those who participated in the illegitimate elections for their inclusion on the sanctions lists.

Once more, Ukraine demands that the Russian Federation stop immediately its armed aggression against Ukraine and de-occupy the seized Ukrainian territories, withdrawing from there the Russian troops.

United Nations A/71/544–S/2016/857

General Assembly
Security Council

Distr.: General
11 October 2016

Original: English

General Assembly
Seventy-first session
Agenda item 31
Prevention of armed conflict

Security Council
Seventy-first year

Letter dated 10 October 2016 from the Permanent Representative of Ukraine to the United Nations addressed to the Secretary-General

I have the honour to attach herewith the Statement of the Parliament of Ukraine on non-recognition by Ukraine of the legitimacy of the elections to the State Duma of the Federal Assembly of the Russian Federation, seventh convocation.

I would appreciate your kind assistance in having the present letter and its annex distributed as a document of the General Assembly, under agenda item 31, and of the Security Council.

(*Signed*) Volodymyr **Yelchenko**
Ambassador
Permanent Representative

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Annex to the letter dated 10 October 2016 from the Permanent Representative of Ukraine to the United Nations addressed to the Secretary-General

Statement of the Verkhovna Rada of Ukraine on non-recognition by Ukraine of the legitimacy of the elections to the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, their results and legal consequences and, accordingly, the composition, powers, acts and decisions of the State Duma of the Federal Assembly of the Russian Federation, seventh convocation

Taking into account the illegitimate elections to the State Duma of the Federal Assembly of the Russian Federation held on 18 September 2016 in the territory of the Autonomous Republic of Crimea and the city of Sevastopol, temporarily occupied by the Russian Federation, the Verkhovna Rada of Ukraine states:

Ukraine is a sovereign, independent, democratic, social and law-based State, territory of which within its internationally recognized border is indivisible and inviolable.

According to the basic principles of international law, as well as the principles of the United Nations enshrined in particular in Article 2 of the Charter of the United Nations, States shall respect principles such as the sovereign equality of all States, non-use of force in international relations, territorial integrity, inviolability of state borders and non-interference in domestic affairs. Chapters I, III, IV of the Helsinki Final Act also determine the obligation of participating States to respect each other's sovereign equality, the inviolability of frontiers, as well as respect for the territorial integrity of every State. According to the Budapest Memorandum of 1994, the Russian Federation reaffirmed its commitment to Ukraine, in accordance with the principles of the Helsinki Final Act, to respect the independence, sovereignty and the existing borders of Ukraine.

The General Assembly of the United Nations, in its resolution entitled "Territorial integrity of Ukraine" adopted on 27 March 2014, affirmed its commitment to the sovereignty, political independence, unity and territorial integrity of Ukraine within its internationally recognized borders, and also called upon all States and international organizations not to recognize any alteration of the status of the Autonomous Republic of Crimea and the city of Sevastopol on the basis of the referendum and to refrain from any action or dealings that might be interpreted as recognizing any such altered status.

Therefore, in considering the illegitimate holding of elections in the temporarily occupied territory of the Autonomous Republic of Crimea and the city of Sevastopol on 18 September 2016, the conduct of elections to the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, constitutes a violation of the Constitution and the laws of Ukraine, the basic principles and norms of international law, the Charter of the United Nations, the Helsinki Final Act, the Budapest Memorandum of 1994, General Assembly resolution 68/262 entitled "Territorial integrity of Ukraine" adopted on 27 March 2014 at its sixty-eighth session and other international legal acts.

The Verkhovna Rada underlines that the State Duma of the Federal Assembly of the Russian Federation consists of 450 members, elected through a mixed

electoral system. In the occupied territory, 225 deputies were elected in a federal constituency and 4 deputies in a single-member constituency, therefore a total of 229 deputies — the majority of the State Duma of the Federal Assembly of the Russian Federation — were elected in an illegitimate way, and the results of the elections are thus null and void.

According to the general principle of law *Jus ex injuria non oritur* (a legal right cannot arise from an unlawful act), the elections to the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, their results and legal consequences and, accordingly, the composition, powers, acts and decisions of the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, are illegitimate.

The Russian Federation systematically violates the norms and principles of international law, as demonstrated by holding illegitimate elections in the occupied territories of Abkhazia and South Ossetia.

With regard to the above, the Verkhovna Rada of Ukraine holds the view that the presence in the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, of the deputies elected in the illegitimate elections conducted in the territories occupied by the Russian Federation, results in the illegitimacy of the elections of 18 September 2016 to the State Duma as a whole and, accordingly, in the illegitimacy of the whole lower house of the Russian Parliament, its acts and decisions.

The Verkhovna Rada of Ukraine:

Recognizes that, in considering the illegitimate holding of the elections in the temporarily occupied territory of the Autonomous Republic of Crimea and the city of Sevastopol on 18 September 2016, the conduct of elections to the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, constitutes a violation of the Constitution and the laws of Ukraine, the basic principles and norms of international law, the Charter of the United Nations, the Helsinki Final Act, the Budapest Memorandum of 1994, General Assembly resolution 68/262 entitled "Territorial integrity of Ukraine" adopted on 27 March 2014 at its sixty-eighth session and other international legal acts;

Does not recognize the legitimacy of the elections to the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, their results and legal consequences and, accordingly, the composition, powers, acts and decisions of the State Duma of the Federal Assembly of the Russian Federation, seventh convocation;

Calls on the Security Council of the United Nations and the General Assembly, foreign parliaments, parliamentary assemblies and international organizations to not recognize the legitimacy of the elections to the State Duma of the Federal Assembly of the Russian Federation, seventh convocation, their results and legal consequences and, accordingly, the composition, powers, acts and decisions of the State Duma of the Federal Assembly of the Russian Federation, seventh convocation.

United Nations A/71/545

General Assembly

Distr.: General
18 October 2016

Original: English

Seventy-first session
Agenda item 135

Programme planning

Report of the Fifth Committee

Rapporteur: Ms. Diana Minyi **Lee** (Singapore)

I. Introduction

1. At its 2nd plenary meeting, on 16 September 2016, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-first session the item entitled "Programme planning" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 2nd and 5th meetings, on 30 September and 13 October 2016. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records.[1]

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Committee for Programme and Coordination on the work of its fifty-sixth session (A/71/16);

(b) Proposed strategic framework for the period 2018-2019: part one: plan outline (A/71/6 (Part one)) and part two: biennial programme plan (A/71/6 (Prog.1, 2 and Corr.1, 3 and Corr.1-3, 4-5, 6 and Corr.1 and 2, 7-12, 13 and Corr.1, 14-24, 25/Rev.1, 26, 27 and Corr.1 and 28));

(c) Report of the Secretary-General on consolidated changes to the biennial programme plan as reflected in the proposed programme budget for the biennium 2016-2017 (A/71/85);

(d) Report of the Secretary-General on the programme performance of the United Nations for the biennium 2014-2015 (A/71/75).

[1] A/C.5/71/SR.2 and A/C.5/71/SR.5.

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II. Consideration of draft resolution A/C.5/71/L.3

4. At its 5th meeting, on 13 October, the Committee had before it a draft resolution entitled "Programme planning" (A/C.5/71/L.3), submitted by the Chair on the basis of informal consultations coordinated by the representative of Israel.

5. At the same meeting, the Committee adopted draft resolution A/C.5/71/L.3 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Programme planning

The General Assembly,

Recalling its resolutions 37/234 of 21 December 1982, 38/227 A of 20 December 1983, 41/213 of 19 December 1986, 55/234 of 23 December 2000, 56/253 of 24 December 2001, 57/282 of 20 December 2002, 58/268 and 58/269 of 23 December 2003, 59/275 of 23 December 2004, 60/257 of 8 May 2006, 61/235 of 22 December 2006, 62/224 of 22 December 2007, 63/247 of 24 December 2008, 64/229 of 22 December 2009, 65/244 of 24 December 2010, 66/8 of 11 November 2011, 67/236 of 24 December 2012, 68/20 of 4 December 2013, 69/17 of 18 November 2014 and 70/8 of 13 November 2015,

Recalling also the terms of reference of the Committee for Programme and Coordination, as outlined in the annex to Economic and Social Council resolution 2008 (LX) of 14 May 1976,

Recalling further the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,[1] by which the relevant programmes and subprogrammes of the proposed strategic framework shall be reviewed by the relevant sectoral, functional and regional intergovernmental bodies, if possible during the regular cycle of their meetings,

Having considered the report of the Committee for Programme and Coordination on the work of its fifty-sixth session,[2] the proposed strategic framework for the period 2018-2019: part one: plan outline[3] and part two: biennial programme plan[4] and the reports of the Secretary-General on the consolidated changes to the biennial programme plan as reflected in the proposed programme budget for the biennium 2016-2017[5] and on the programme performance of the United Nations for the biennium 2014-2015,[6]

1. *Reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination;

2. *Re-emphasizes* the role of the plenary and the Main Committees of the General Assembly in reviewing and taking action on the appropriate recommendations of the Committee for Programme and Coordination relevant to

[1] ST/SGB/2016/6.
[2] *Official Records of the General Assembly, Seventy-first Session, Supplement No. 16* (A/71/16).
[3] A/71/6 (Part one).
[4] A/71/6 (Prog.1, 2 and Corr.1, 3 and Corr.1-3, 4-5, 6 and Corr.1 and 2, 7-12, 13 and Corr.1, 14-24, 25/Rev.1, 26, 27 and Corr.1 and 28).
[5] A/71/85.
[6] A/71/75.

their work, in accordance with regulation 4.10 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;[1]

3. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination on the programme performance of the United Nations for the biennium 2014-2015, contained in chapter II, section A, of its report on the work of its fifty-sixth session,[2] on the biennial programme plan as reflected in the proposed programme budget for the biennium 2016-2017, contained in chapter II, section B (i), and on the proposed strategic framework for the period 2018-2019, contained in chapter II, section B (ii);

4. *Decides* that the priorities of the United Nations for the period 2018-2019 shall be the following:

(a) Promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and recent United Nations conferences;

(b) Maintenance of international peace and security;

(c) Development of Africa;

(d) Promotion of human rights;

(e) Effective coordination of humanitarian assistance efforts;

(f) Promotion of justice and international law;

(g) Disarmament;

(h) Drug control, crime prevention and combating international terrorism in all its forms and manifestations;

5. *Stresses* that setting the priorities of the United Nations is the prerogative of the Member States, as reflected in legislative mandates;

6. *Also stresses* the need for Member States to participate fully in the budget preparation process, from its early stages and throughout the process;

7. *Requests* the Secretary-General to prepare the proposed programme budget for the biennium 2018-2019 on the basis of the above priorities and the strategic framework as adopted in the present resolution;

8. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination on evaluation, contained in chapter II, section C, of its report, on the annual overview report of the United Nations System Chief Executives Board for Coordination for 2015, contained in chapter III, section A, and on the United Nations system support for the New Partnership for Africa's Development, contained in chapter III, section B, and requests the Secretary-General to ensure the timely implementation of the above-mentioned recommendations;

9. *Decides* not to take a decision on the content of part one: plan outline of the proposed strategic framework for the period 2018-2019;[3]

10. *Requests* the Secretary-General to ensure, when preparing future plan outlines, that the proposed strategic frameworks take fully into account the guidelines provided by the General Assembly in its resolutions 59/275, 61/235, 62/224, 63/247 and subsequent relevant resolutions;

11. *Emphasizes* the need for the Secretary-General to strictly adhere to the concepts, terms and mandates approved in the strategic frameworks, while preparing the related programme performance reports;

12. *Recognizes* the importance of continuing to improve the logical framework, and in this regard encourages programme managers to further improve the qualitative aspects of indicators of achievement in order to enable better evaluation of results, bearing in mind the importance of defining the indicators in a way that ensures their clear measurability.

United Nations A/71/546–S/2016/861

General Assembly
Security Council

Distr.: General
17 October 2016

Original: English

General Assembly
Seventy-first session
Agenda item 34
The situation in the Middle East

Security Council
Seventy-first year

Identical letters dated 11 October 2016 from the representatives of Canada, Kuwait, the Netherlands, Qatar, Saudi Arabia, the United Kingdom of Great Britain and Northern Ireland and the United States of America to the United Nations addressed to the Secretary-General, the President of the General Assembly and the President of the Security Council

We have the honour to write to you on behalf of 62 Member States, namely, Albania, Andorra, Australia, Austria, Bahrain, Belgium, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Djibouti, Estonia, Finland, France, Georgia, Germany, Hungary, Iceland, Ireland, Italy, Japan, Jordan, Kuwait, Latvia, Liechtenstein, Lithuania, Luxembourg, Malaysia, Maldives, Malta, Mauritania, Mexico, Monaco, Montenegro, Morocco, the Netherlands, New Zealand, Norway, Oman, Poland, Portugal, Qatar, the Republic of Korea, Romania, San Marino, Saudi Arabia, Senegal, Slovakia, Slovenia, Spain, Sweden, Switzerland, the former Yugoslav Republic of Macedonia, Tunisia, Turkey, Ukraine, the United Arab Emirates, the United Kingdom of Great Britain and Northern Ireland, the United States of America and Yemen, to express outrage and horror at the dangerous escalation of violence throughout the city of Aleppo and its continued besiegement. We echo the Secretary-General's condemnation on 24 September 2016 of the appalling military escalation in Aleppo and join the calls upon the international community, through the Security Council, to fulfil its responsibility to use appropriate means to help protect the people of Syria from mass atrocities, save civilians from the scourge of war and end the senseless violence in Syria.

Since the Syrian authorities announced the launch of an offensive to capture eastern Aleppo on 22 September 2016, there has been a significant escalation of indiscriminate attacks, bombing and shelling on civilians and civilian facilities, as well as repeated reports of an escalation of indiscriminate air strikes, using incendiary weapons and advanced munitions such as "bunker-busting" bombs. Civilians and the infrastructure the civilians depend on for their livelihood are being struck in a very calculated campaign. As the Secretary-General has underlined,

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"those using ever more destructive weapons know exactly what they are doing. They know they are committing war crimes".

The most recent sharp escalation in violence in eastern Aleppo has caused hundreds of civilian casualties, including the deaths of rescue workers, women and more than 100 children. Medical facilities, medical workers and patients have been repeatedly bombed. It has to be recalled that deliberate attacks on hospitals are war crimes, denying people access to essential health care violates international humanitarian law and that medical missions enjoy special protection under international humanitarian law. As the Under-Secretary-General for Humanitarian Affairs stated in his remarks to the Security Council on 29 September 2016, "east Aleppo this minute is not at the edge of the precipice; it is well into its terrible descent into the pitiless and merciless abyss of a humanitarian catastrophe unlike any we have witnessed in Syria". In western Aleppo, attacks have also been launched by non-state armed groups, resulting in civilian deaths and injuries.

We call on all parties to the conflict to respect their obligations under international humanitarian law, in particular to cease all acts of violence against civilians, and to uphold their responsibilities, as prescribed in Security Council resolutions 2139 (2014), 2254 (2015), 2258 (2015), 2268 (2016) and 2286 (2016). We furthermore call upon the Security Council and the international community to uphold their responsibility to use appropriate means to help protect Syrian civilians from mass atrocities, to ensure immediate, full, unimpeded, safe and sustained humanitarian access in Syria and the free movement of peoples into and out of Aleppo and across Syria, in particular to all besieged and hard-to-reach areas, to promote accountability for crimes, including war crimes and crimes against humanity and to take the necessary measures to restore the cessation of hostilities, by ensuring that violations to the cessation are closely monitored. Monitoring should be transparent and qualitative, and violations should be met with consequences.

There is no military solution to the conflict. We, therefore, call upon all actors in Syria to engage constructively in a political process that leads to a political transition based on the Geneva communiqué and the relevant Security Council resolutions.

Too often in the face of atrocities in Syria, the Security Council has failed to achieve consensus and the international community has failed to uphold its responsibility to protect civilians. As the Under-Secretary-General for Humanitarian Affairs has stated, the Security Council risks being "on the wrong side of history and on the wrong side of avoidable deaths".

We would be grateful if the present letter could be circulated to all Member States as a document of the General Assembly, under agenda item 34, and of the Security Council.

(*Signed*) Michael **Grant**
Chargé d'affaires a.i.
Permanent Mission of Canada to the United Nations

(*Signed*) François **Delattre**
Permanent Representative of France to the United Nations

(*Signed*) Mansour Ayyad Sh. **Al-Otaibi**
Permanent Representative of the State of Kuwait to the United Nations

(*Signed*) Karel J. G. **van Oosterom**
Permanent Representative of the Netherlands to the United Nations

(*Signed*) Alya Ahmed Saif **Al-Thani**
Permanent Representative of the State of Qatar to the United Nations

(*Signed*) Abdallah Y. **Al-Mouallimi**
Permanent Representative of Saudi Arabia to the United Nations

(*Signed*) Matthew **Rycroft**
Permanent Representative of the United Kingdom of Great Britain
and Northern Ireland to the United Nations

(*Signed*) Samantha **Power**
Permanent Representative of the United States of America
to the United Nations

United Nations A/71/547–S/2016/860

General Assembly
Security Council

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19 October 2016
English
Original: Arabic

General Assembly
Seventy-first session
Agenda items 68 (c) and 108

Promotion and protection of human rights: human rights situations and reports of special rapporteurs and representatives

Measures to eliminate international terrorism

Security Council
Seventy-first year

Identical letters dated 12 October 2016 from the Permanent Representative of Jordan to the United Nations addressed to the Secretary-General and the President of the Security Council

On instructions from my Government, and with reference to the repeated letters from the representative of the Syrian regime, the latest of which is dated 29 September 2016 (S/2016/823), I should like to state the following:

The Government of the Hashemite Kingdom of Jordan stands by all of the letters of response that it has addressed to the Secretary-General and the President of the Security Council.

It absolutely and categorically rejects the futile and deceptive accusations that the representative of the Syrian regime persists in inventing. Nobody is fooled by this repugnant and monotonous farrago of lies and delusions, whose purpose is to cover up his regime's failure to reach a political solution to the crisis in Syria, not to mention its ongoing crimes: the regime is bombarding Syrian civilians, denying them their most basic human rights, besieging them and starving them without pity.

The representative of the Syrian regime ought rather to address the extensive destruction, killings and forced displacement to which Syria and its people have fallen victim. He should consider the tragic humanitarian situation in Syrian cities, particularly Aleppo. He should ponder the need for the regime to allow humanitarian assistance convoys to enter the cities that it has cruelly besieged, and to refrain from targeting medical facilities and staff. Instead, he continues to spout manipulative and futile accusations in a shameful endeavour to distract the Security Council. He has waged a campaign of abuse against Jordan, a country whose leaders, Government and people have opened their hearts, as well as their homes, to their Syrian brethren fleeing disaster. We have shared our limited resources with

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them, and we have not stopped providing them with essential services, despite the economic and financial burden that such work entails. In that connection, I wish to reiterate Jordan's consistent position of rejecting terrorism and extremism in all their forms, whatever their motivation. Jordan is fully committed to implementing the counter-terrorism resolutions of the Security Council.

The Government of Jordan once again stresses that it is prepared to participate in any international efforts aimed at reaching a political solution in Syria that would preserve the country's unity and stability. At the current stage, such a solution must be the priority in order to protect Syrian civilians, secure the situation in Syria and prevent its deterioration into a humanitarian disaster that would destabilize the region and endanger international peace and security.

By persisting in his campaigns of propaganda and demagoguery, the representative of the Syrian regime merely proves that neither he nor it have any concern for the lives of innocent Syrian civilians. Instead, he ought to focus on how to support international efforts to reach a political solution in Syria with a view to sparing its people's lives, establishing a ceasefire and allowing humanitarian assistance to reach the Syrian hinterland.

We call on the Security Council to press the Syrian regime to comply with its commitments under international humanitarian law, respect the principles of neighbourly relations, refrain from levelling accusations at Member States, and implement all of its resolutions on Syria, as well as the resolutions of the General Assembly, the provisions of international law and human rights principles.

I should be grateful if you would have the present letter circulated as a document of the General Assembly, under agenda items 68 (c) and 108, and of the Security Council.

(*Signed*) Sima **Bahous**
Permanent Representative

United Nations A/71/548

General Assembly

Distr.: General
18 October 2016

Original: English

Seventy-first session
Agenda items 133 and 144

Review of the efficiency of the administrative and financial functioning of the United Nations

Report on the activities of the Office of Internal Oversight Services

Report of the Fifth Committee

Rapporteur: Ms. Diana Minyi **Lee** (Singapore)

I. Introduction

1. At its 2nd plenary meeting, on 16 September 2016, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its seventy-first session the items entitled "Review of the efficiency of the administrative and financial functioning of the United Nations" and "Report on the activities of the Office of Internal Oversight Services" and to allocate them to the Fifth Committee.

2. The Fifth Committee considered the items at its 2nd and 6th meetings, on 30 September and 18 October. Statements and observations made in the course of the Committee's consideration of the items are reflected in the relevant summary records.[1]

3. For its consideration of the items, the Committee had before it the following documents:

(a) Report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2015 to 31 July 2016 (A/71/295);

(b) Report of the Office of Internal Oversight Services on its activities for the period from 1 July 2015 to 30 June 2016 (A/71/337 (Part I) and Add.1/Rev.1).

[1] A/C.5/71/SR.2 and A/C.5/71/SR.6.

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II. Consideration of draft resolution A/C.5/71/L.4

4. At its 6th meeting, on 18 October, the Committee had before it a draft resolution entitled "Report on the activities of the Office of Internal Oversight Services" (A/C.5/71/L.4), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Haiti.

5. At the same meeting, the Committee adopted draft resolution A/C.5/71/L.4 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Report on the activities of the Office of Internal Oversight Services

The General Assembly,

I
Activities of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011, 67/258 of 12 April 2013, 68/21 of 4 December 2013, 69/252 of 29 December 2014 and 70/111 of 14 December 2015,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2015 to 30 June 2016,[1]

1. *Reaffirms* its primary role in the consideration of and action taken on reports submitted to it;

2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

4. *Recalls* that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;

5. *Reaffirms* that the Office is an internal body under the authority of the Secretary-General and that, as such, it shall comply with all relevant regulations, rules, policies and procedures of the United Nations;

6. *Requests* the Secretary-General to ensure that the annual reports of the Office continue to include a brief description of any impairment of its independence;

7. *Reaffirms* the role of the Board of Auditors and the Joint Inspection Unit as external oversight bodies, and in this regard affirms that any external review, audit, inspection, monitoring, evaluation or investigation of the Office can be undertaken only by such bodies or those mandated to do so by the General Assembly;

[1] A/71/337 (Part I) and Add.1/Rev.1.

8. *Also reaffirms* that the Board of Auditors and the Joint Inspection Unit shall continue to be provided with copies of all reports produced by the Office, requests that those reports be made available within one month of their finalization, and emphasizes the need for comments by the Board and the Unit, as appropriate;

9. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;

10. *Recognizes* the important roles of the oversight bodies in contributing to improvements in the effectiveness, transparency and accountability of the Organization;

11. *Requests* the Secretary-General to continue to promote effective coordination and collaboration with regard to the audit, evaluation and investigation functions of the Office in order to ensure an integrated approach to its oversight function, bearing in mind the operational independence of the Office;

12. *Takes note* of the report of the Office;[1]

13. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;

14. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;

15. *Notes* the role of the Management Committee in monitoring closely the implementation of the recommendations of oversight bodies, and stresses the importance of follow-up with programme managers to ensure the full implementation of those recommendations in a prompt and timely manner;

16. *Requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;

17. *Recognizes* the efforts undertaken by the Organization to develop an anti-fraud and anti-corruption framework aimed at preventing, detecting, deterring and addressing fraud and corruption, and encourages the Office to continue its role in strengthening the internal control system to effectively mitigate relevant risks;

18. *Stresses* the need for the Office to increase emphasis on investigations involving cases of fraud, and recognizes its role in supporting the Organization to assess, analyse and act upon all fraud risks;

19. *Requests* the Secretary-General to continue to make every effort to fill the remaining vacant posts, particularly in the Investigations Division and in the field, in accordance with the relevant provisions governing recruitment in the United Nations;

II
Activities of the Independent Audit Advisory Committee

Recalling its resolutions 61/275 of 29 June 2007, 64/263, section II of its resolution 66/236, section II of its resolution 67/258, section II of its resolution 68/21, section II of its resolution 69/252 and section II of its resolution 70/111,

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2015 to 31 July 2016,[2]

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to resolution 61/275;

3. *Endorses* the observations, comments and recommendations contained in paragraphs 19, 22, 27, 30, 33, 39, 40, 45, 50, 51, 56, 57, 62, 69, 71, 75, 78, 82, 85, 88, 91, 94, 96, 99 and 102 of the report of the Committee.

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[2] A/71/295.